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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION
U. S. Department of Agriculture

INSTRUCTIONS RELATIVE TO HANDLING FARM COMPUTATION SHEETS, APPLICATIONS FOR PAYMENT, AND RELATED FORMS UNDER THE 1940 AGRICULTURAL CONSERVATION PROGRAM IN COUNTY OFFICES AND IN STATE APPLICATION-FOR-PAYMENT SECTIONS IN THE NORTH CENTRAL REGION

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PART I. GENERAL

I. GENERAL PLAN

The instructions contained herein shall be followed in county offices and in the application for payment sections in the State offices of the North Central Region in handling applications and related forms under the 1940 Agricultural Conservation Program. The extent to which the work in connection with the preparation and computation of farm computation sheets and applications will be performed in county offices will be specified by the State committee. The flow of applications and related forms between the county and State offices and various units in the State office will also be specified by the State committee.

The State office will have the responsibility of verifying the correctness of the forms and will be required to check the allotments and yields, verify computations, check the names of applicants against the register of indebtedness, and make such other verification of forms as may be required to insure accuracy. Forms which cannot be corrected in the State office must be returned to the county office for correction. When a reason for the suspension of a farm computation sheet or an application is found in the State office such reason should be shown on RF-4. The RF-4 should be attached to the suspended form and such form should not be removed from its regular place in the lot until the form has been completely examined and computed. Thereafter, the suspended form and the RF-4 should be sent to the clearance unit where steps will be taken to remove the cause for suspension. If a form can be corrected in the State office an RF-5 may be prepared showing the correction which has been made and such RF-5 should remain attached to the corrected form until the form has been completely examined and computed. Thereafter, the RF-5 should be sent to the clearance unit

for mailing to the county office, but the corrected farm computation sheet or application should remain in its regular place in the lot.

Upon completion of the checking, examining, computing, and scheduling work in connection with farm computation sheets or applications in the State office, the clerks who handled the lot shall sign in section III of RF-10. When it is found advisable RF-3 may be used for release of transmittals from one unit to another in the State office or for release to the General Accounting Preaudit Office.

Any entry which is made on a farm computation sheet or application must be made on the original and all copies of such form. In making changes or corrections draw a line through the incorrect entry in such a manner that the incorrect entry will remain legible and insert the correct entry in the nearest available space.

Forms which are forwarded to the State office by the county office will be accompanied by a transmittal sheet, RF-10. The number of the first RF-10 prepared for a county will be "1" and succeeding Forms RF-10 will be numbered consecutively. APS suspensions which are cleared in the State office will be listed on Forms RF-10 in the State office, and such forms RF-10 will be numbered consecutively in the 300 series. General Accounting Preaudit Office suspensions will be listed on Forms RF-10 in the State office, and such forms RF-10 will be numbered consecutively in the 500 series. Copies of RF-10 prepared in the State office will be forwarded to the appropriate county office. In those States where applications are prepared in the State office, such forms will be transmitted to the county office accompanied by a transmittal sheet, RF-9. There will be listed on RF-9 the serial numbers of the applications which are transmitted to the county office.

All persons who perform work in connection with farm computation sheets and applications should become familiar with the instructions contained herein and all other pertinent provisions and instructions relating to the agricultural conservation program. Any question which arises in the county office relative to the procedure to be followed should be referred to the county committee or to the person in charge of the work in the county office. If such persons are unable to answer the question, it shall be referred to the State committee. Any question relative to the procedure which arises in the State office should be referred to the unit supervisor or if he is unable to answer the question, it should be referred to the person in charge of the APS. Any question which arises in the State office and which is not covered by the instructions contained herein shall be referred to the director of the North Central Division.

II. DEFINITION OF TERMS

1. **APPLICATION** means an application for payment under the 1940 Agricultural Conservation Program.
2. **APS** means the application for payment section in the State office.
3. **FARM NUMBER** means the minor civil division code and the farm number assigned to a farm.
4. **LOT** means all farm computation sheets or applications, the farm numbers or serial numbers of which are listed on one sheet of RF-10.

5. LOT NO. means the number assigned to a lot. Such number shall be the same as the sheet number of RF-10.
6. MULTIPLE APPLICATION means an application covering more than one farm and having a serial number larger than 7000.
7. SINGLE APPLICATION means an application covering only one farm and having a serial number less than 7000.
8. NO PAYMENT APPLICATION means a single application on which the entry in section IV, item 1(c) of NCR-426 is zero or a multiple application on which the entry in section II, item 3(f) of NCR-427 is zero.
9. PARTY IN INTEREST means a person who is entitled to a share of the soil-depleting crops other than sugar beets, or the proceeds therefrom at the time of harvest, a person who contributed to the carrying out of soil-building practices, or a person who has an interest as landlord or cash tenant in the acreage of restoration land on the farm.
10. SUSPENDED CASE means any farm computation sheet or application returned to the county office for correction or in connection with which additional data, certifications or corrected forms have been requested by the State office.
11. TRANSMITTAL means all farm computation sheets or applications which are transmitted from the county office to the State office or from the State office to the county office at one time.

III. FORMS TO BE USED

NCR-409—Listing sheet.

NCR-417—Farm report.

NCR-417a—Farm report. (Used only in Nebraska and South Dakota.)

NCR-425—Farm computation sheet.

NCR-426—Application for payment for one farm.

NCR-427—Application for payment for more than one farm.

RF-1—Progress record.

RF-2—Report of indebtedness.

RF-3—Release of lots and suspended cases.

RF-4—Suspension sheet.

RF-5—Correction sheet.

RF-6—Replacement form.

RF-7—List of persons eligible to execute an application for payment with respect to only one farm.

RF-8—List of persons eligible to execute an application for payment with respect to more than one farm.

RF-9—Transmittal sheet for Forms ----- (to county office).

RF-10—Transmittal sheet for Forms ----- (to State office).

RF-11—Notice of adjustment payment.

RF-12—Record of indebtedness.

RF-14—Record of payment.

ACP-22—Schedule of disbursements.

ACP-69—Assignment form.

ACP-104—Public voucher ----- agricultural conservation payments (continuation sheet).

ACP-117—Public voucher 1940 agricultural conservation payments.

Form 1096—Schedule of voucher deductions.

PART II. PREPARATION OF LISTS OF NAMES OF PERSONS ELIGIBLE TO EXECUTE APPLICATIONS FOR PAYMENT

(Applicable in county offices only)

I. GENERAL

In order to assure the inclusion on one set of application forms data for all farms in a county in which a person has an interest, and to aid the county and State offices in maintaining adequate records, two lists of names of persons eligible to execute applications for payment must be prepared in the county office. The first list shall be prepared on RF-7, entitled "List of persons eligible to execute an application for payment with respect to only one farm." There will be listed on RF-7 in alphabetical order the names of all persons who have an interest in only one farm in the county. The other list shall be prepared on RF-8, entitled "List of persons eligible to execute an application for payment with respect to more than one farm." There will be listed on RF-8 in alphabetical order the names of all persons who have an interest in more than one farm in the county. The card file, prepared in accordance with the instructions in part IV, section A of NCR-415, should be completed as early as possible after May 1, and RF-7 and RF-8 will be prepared as soon as the card file for the county is completed.

II. ARRANGEMENT OF CARD FILE

After the card file has been prepared and entries have been made on the master office record form in accordance with the instructions in NCR-415, the cards in group 1 shall be divided into two separate groups. In one group place the cards for all persons whose names appear on only one card. In the other group place the remaining cards. This group should consist of the cards for those persons whose names appear on two or more cards.

III. PREPARATION OF RF-7

RF-7 shall be prepared in triplicate. The cards for persons who have an interest in only one farm shall be used in the preparation of RF-7. The State and county code, the program year, the name of the State, the name of the county, and the sheet number shall be entered at the top of RF-7. The number "1" shall be assigned to the first sheet, and subsequent sheets thereof shall be numbered consecutively.

Enter in column (b) the name of each person for whom only one card was prepared.

Enter in column (c) the minor civil division code and farm number for the farm. The minor civil division code shall be entered first and separated from the farm number by a dash. For example, "2-146" will mean minor civil division number 2, farm No. 146.

As names, minor civil division codes, and farm numbers are being listed on RF-7, enter in column (a) the serial number to be assigned to the application which will be prepared for each person. Serial number "1" shall be entered opposite the first name on the first sheet

and serial numbers shall be assigned consecutively to the other persons whose names are listed until a number has been entered opposite every name. The names of coowners or cooperators shall be considered as one name and a serial number shall be entered only opposite the name of the first of such coowners or cooperators. Make no entries in columns (d) and (e).

One copy of RF-7 shall be retained in the county office, and the original and one copy shall be transmitted to the State office either before or at the time the first transmittal of Forms NCR-425 is forwarded to the State office.

IV. PREPARATION OF RF-8

RF-8 shall be prepared in triplicate. The cards for persons who have an interest or more than one farm shall be used in the preparation of RF-8. The State and county code, the program year, the name of the State, the name of the county, and the sheet number shall be entered at the top of RF-8. The number "1" shall be assigned to the first sheet and subsequent sheets thereof shall be numbered consecutively.

Enter in column (b) the name of each person for whom more than one card was prepared.

Make no entries in columns (c) and (d). Enter in column (e) the number of farms in the county in which each person has an interest.

Enter in columns (f) to (i), inclusive, the minor civil division codes and farm numbers listed on the cards prepared for such person. If a person has an interest in more than four farms in the county, two or more lines may be used to list the minor civil division codes and farm numbers for such person.

As names, minor civil division codes and farm numbers are being listed on RF-8, enter in column (a) the serial number to be assigned to the application which will be prepared for each person. Serial number "7001" shall be entered opposite the first name on the first sheet and serial numbers shall be assigned consecutively to other persons whose names are listed until a number has been entered opposite every name. The names of coowners or cooperators shall be considered as one name and a serial number shall be entered only opposite the name of the first of such coowners or cooperators. If no person in the county is eligible to execute an application with respect to more than one farm, an RF-8 shall be prepared and the word "None" shall be entered thereon. One copy of RF-8 shall be retained in the county office. The original and one copy shall be transmitted to the State office at the time RF-7 is transmitted.

V. CORRECTION OF RF-7 AND RF-8

Since the purposes of RF-7 and RF-8 are to assure the inclusion on one set of application forms data for all farms in a county in which a person has an interest and to aid the State office in maintaining adequate records, accuracy and completeness of these forms are absolutely essential. If changes or additions are necessary after RF-7 and RF-8 have been forwarded to the State office, the county office records should be corrected and the State office should be notified promptly.

If it is discovered that one or more names were inadvertently omitted from RF-7 or RF-8 a supplemental sheet of the applicable form listing such name or names must be prepared. If a name was listed on RF-7 when such name should have been listed on RF-8, it will be necessary to prepare a supplemental sheet of RF-8 listing the name and address of such person.

If a name was listed on RF-8 when such name should have been listed on RF-7, it will be necessary to prepare a supplemental sheet of RF-7 listing the name of such person. In either case the word "Supplement" shall be typed above the title of the supplemental form. Otherwise, the form shall be prepared in the regular manner. Serial numbers and sheet numbers shall be assigned in the same series as those used for the regular Forms RF-7 and RF-8. For example, if the number of the last sheet of RF-7 was "35" the first sheet of the supplemental RF-7 shall be assigned the number "36." If the last name on RF-7 was assigned the serial number "1219" the first name on the first sheet of the supplemental RF-7 shall be assigned the serial number "1220."

More than one name may be included on the same supplemental form. A memorandum indicating the reason for the inclusion of each name on the supplemental form must accompany such supplemental form when it is submitted to the State office. In those cases where the change involves the transfer of a name from RF-7 to RF-8 or a transfer of a name from RF-8 to RF-7, the memorandum shall contain a request that the State office delete such name from the previous list submitted to the State office. Each memorandum listing corrections to be made on RF-7 or RF-8 shall be headed by the reference "Re: Correction on RF-7" or "Re: Correction on RF-8," as the case may be.

If it is determined that a person whose name was listed on RF-8 is eligible to execute an application for a farm or farms in addition to those for which farm numbers have been listed on RF-8, the State office shall be advised of such fact by memorandum and requested to insert the farm number for each such additional farm on RF-8. No supplemental RF-8 should be prepared in such case.

If it is determined that a person whose name was listed on RF-8 is not eligible to execute an application for a farm or farms for which farm numbers were listed on RF-8, the State office shall be advised of such fact by memorandum and requested to delete the farm number for each such farm from RF-8. No supplemental RF-7 should be prepared in such case unless the change involves a transfer of such person's name from RF-8 to RF-7.

If it is determined that a person is eligible to execute an application for a farm or farms in addition to the farm for which the farm number was listed on RF-7, the State office shall be advised of this fact by memorandum and a supplemental RF-8 shall be prepared.

If it is determined that a person whose name was listed on RF-7 is not eligible to execute an application with respect to the farm for which a farm number was listed on RF-7, the State office shall be advised of this fact by memorandum and requested to delete the name of such person and the farm number for such person from RF-7. No supplemental RF-7 should be prepared in such case.

If a person whose name was listed on RF-7 or RF-8 dies, and it is determined that an administrator or executor or the heirs of the

deceased are eligible to execute an application with respect to the farms in which such person had an interest, the appropriate cards in the card file shall be corrected to show the name of such administrator, executor, or heirs. A memorandum setting forth the facts of the case shall be forwarded to the State office together with a request that the necessary substitution of names be made on the RF-7 or RF-8 on file in the State office. No supplemental RF-7 or RF-8 shall be prepared in such cases.

If a person whose name was listed on RF-7 or RF-8 is adjudged incompetent, or if a person whose name was listed on RF-7 or RF-8 as administrator, executor, trustee, guardian, committee, receiver, conservator, or other fiduciary is discharged from his representative capacity the card for such person shall be corrected and the State office shall be notified with respect to the corrections to be made on RF-7 or RF-8 in a manner similar to that set forth in the preceding paragraph.

VI. ENTRY OF SERIAL NUMBERS ON NCR-417

After serial numbers have been entered on RF-7 and RF-8, such serial numbers shall be entered in Section I, column (a) of NCR-417, opposite the names of the proper persons. Enter "X" opposite any person's name appearing in Section I, column (a) of NCR-417 opposite which name no serial number has been entered. The entry of an "X" opposite any person's name on NCR-417 will indicate that such person is not eligible to execute an application in connection with the 1940 Agricultural Conservation Program.

PART III. ENTRIES ON FARM COMPUTATION SHEETS

(Applicable in county offices only)

I. GENERAL

1. NCR-425 will be prepared from the data on NCR-417.
2. All entries made on NCR-425 shall be made with indelible pencil.
3. Entries on all forms must be made in such a manner as to result in clear and legible entries on all copies of such forms. Legible entries are necessary for the reason that applications will be prepared therefrom.
4. If, in reliance on a notice of an incorrect acreage allotment for a commodity, the producer planted an acreage to such commodity in excess of the finally approved acreage allotment, both the incorrect acreage allotment and the finally approved acreage allotment shall be entered in Section I, line 1.

II. ENTRIES ON FORMS NCR-425

1. Enter the State and county code and farm number in the upper right-hand corner of NCR-425. Obtain such data from NCR-417.
2. Enter the word "yes" or the word "no" in the box provided therefor in the upper right-hand corner of NCR-425.
 - a. Enter "yes" if a check mark (✓) appears in Section VI, line 1 of NCR-417 in the column headed "ACP".

b. Enter "no" if no entry has been made on line 1 in the "ACP" column but an "X" has been entered on line 2 of such column.

c. If neither a check mark (✓) nor an "X" has been entered on line 1 or line 2 of the "ACP" column do not prepare an NCR-425 for such farm.

3. Make entries in Section I of NCR-425 as follows:

a. Column (b)—Corn—

(1) If the farm is **not** in the commercial corn-producing area make no entries in column (b).

(2) Obtain the entry for item 1 (b) from Section IV, item 1 (i) of NCR-417. If the letters "NA" have been entered in Section IV, item 1 (i) of NCR-417, or if the entry in Section IV, item 1 (i) is zero, enter the letters "NA" in item 1 (b).

(3) Obtain the entry for item 2 (b) from Section IV, item 1 (h) of NCR-417.

(4) Obtain the entry for item 3 (b) from Section IV, item 1 (j) of NCR-417.

b. Column (c)—Wheat—

(1) Obtain the entry for item 1 (c) from Section IV, item 2 (i) of NCR-417. If the letters "NA" have been entered in item 2 (i) of NCR-417, enter the letters "NA" in item 1 (c), and also enter the wheat allotment in item 1 (c) if the allotment is greater than 10.0 acres. If the entry in Section IV, item 2 (i) is zero, enter the letters "NA" in item 1 (c).

(2) Obtain the entry for item 2 (c) from Section IV item 2 (h) of NCR-417.

(3) Obtain the entry for item 3 (c) from Section IV, item 2 (j) of NCR-417.

c. Column (d)—Tobacco—

(1) Enter in the heading of column (d) the name of the type of tobacco appearing in Section IV, item 3 (a) of NCR-417. Enter in the heading of column (d) below the name of the type of tobacco the applicable rate of payment per pound. The rates of payment are \$0.01 for burley and cigar filler and binder, and \$0.012 for dark air-cured.

(2) Obtain the entry for item 1 (d) from Section IV, item 3 (i) of NCR-417.

(3) Obtain the entry for item 2 (d) from Section IV, item 3 (h) of NCR-417.

(4) Obtain the entry for item 3 (d) from Section IV, item 3 (j) of NCR-417.

d. Column (e)—Potatoes—

(1) If the farm is **not** in the commercial potato-producing area, make no entries in column (e).

(2) Obtain the entry for item 1 (e) from section IV, item 4 (i) of NCR-417.

(3) Obtain the entry for item 2 (e) from section IV, item 4 (h) of NCR-417.

- (4) Obtain the entry for item 3 (e) from section IV, item 4 (j) of NCR-417.
- e. Column (f)—Cotton—
- (1) If the name of any crop in section IV, column (a) of NCR-417 has been stricken and the name of a type of tobacco entered in lieu thereof, delete the word "Cotton" in the heading of section I, column (f) of NCR-425 and enter in lieu thereof the name of such type of tobacco. In such case entries in column (f) shall be made in a manner comparable to that used in making entries in column (d).
 - (2) If column (f) is to be used for cotton, proceed as follows:
 - (a) Obtain the entry for item 1 (f) from section IV, item 4 (i) of NCR-417.
 - (b) Obtain the entry for item 2 (f) from section IV, item 4 (h) of NCR-417.
 - (c) Obtain the entry for item 3 (f) from section IV, item 4 (j) of NCR-417.
- f. Column (g)—Commercial vegetables—
- (1) If the farm is **not** in the commercial vegetable-producing area make no entries in column (g).
 - (2) Obtain the entry for item 1 (g) from section IV, item 5 (i) of NCR-417.
 - (3) Obtain the entry for item 2 (g) from section IV, item 5 (h) of NCR-417. If the farm is **not** in the commercial potato-producing area obtain item 2 (g) by adding the entries for potatoes and commercial vegetables in section IV, items 4 (h) and 5 (h) of NCR-417.
- g. Column (h)—General—
- (1) Obtain the entry for sugar beets in the heading of column (h) from section IV, item 8 (h) of NCR-417.
 - (2) If the letters "NA" have been entered in section IV, item 6 (i) of NCR-417 enter the letters "NA" in the left half of item 1 (h), leaving room for the entry of the general allotment which will be computed. If a zero (0) has been entered in section IV, item 9 (i) of NCR-417 or if the entry for cotton in section IV, item 4 (i) is equal to item 9 (i), enter the letters "NA" in item 1 (h).
 - (3) Obtain the entry for item 3 (h) from section IV, item 6 (j) of NCR-417.
- h. Column (i)—Total—
- (1) Obtain the entry for item 1 (i) from section IV, item 9 (i) of NCR-417.
 - (2) Obtain the entry for item 2 (i) from section IV, item 9 (h) of NCR-417.
- i. Column (j)—Restoration land—
- (1) Entries for column (j) will be made only with respect to farms in the restoration land area in Nebraska and South Dakota.
 - (2) Obtain the entry for item 1 (j) from section X, item 1 (a) of NCR-417a.

j. If the word "Idle" has been entered in section IV of NCR-417 write in large letters the word "IDLE" in section I, column (a), of NCR-425.

4. Make entries in section II as follows:

a. Obtain the entry for item 1 (b) from section IV, item 11 (h) of NCR-417.

b. In the range combination area in South Dakota, enter to the left of the dollar sign in item 3 (a) the number of acres of noncrop open pasture necessary to sustain an animal unit for a twelve-month period. Obtain such entry from the appropriate column of NCR-409.

c. In the range combination area in South Dakota, enter in item 3 (a) the rate (carried to 4 decimal places) of payment for noncrop open pasture. Obtain such entry from the appropriate column of NCR-409.

d. Obtain the entry for item 3 (b) from section III, column (c), of NCR-417 opposite the letter "Y".

e. Obtain the entry for item 4 (b) from section IV, item 5 (i) of NCR-417. This should be the same as the entry in section I, item 1 (g) of NCR-425.

f. Obtain the entry for item 5 (b) from section IV, item 10 (h) of NCR-417.

g. Obtain the entry for item 7 (b) from section X, item 1 (a) of NCR-417a. This should be the same as the entry in section I, item 1 (j) of NCR-425.

h. Obtain the entry for item 9 (b) by adding the number of units entered in section III, column (g) of NCR-417 for soil-building practice numbers 39 (a), 39 (b), and 39 (c) entered in section III, column (f) of NCR-417.

i. Enter in the spaces provided therefor in item 11 (a) the practice numbers of the soil-building practices carried out on the farm. Obtain such entries from section III, column (f) of NCR-417. Practice numbers 39 (a), 39 (b), and 39 (c) should be entered in item 11 (a) even though the units for such practices were also entered in item 9 (b).

(1) Make no entries for soil-building practices, numbers (13), (15), (16) and (17) unless the farm is in the range combination area in South Dakota.

(2) Make no entry for soil-building practice number (12) for farms in the range combination area in South Dakota.

(3) Make no entries for soil-building practices, numbers (23), (24), (26), (27), (30), (33), (34), and (36) unless the farm is in the restoration land area in Nebraska or South Dakota.

(4) Make no entries for soil-building practices, numbers (18), (19), (21), and (22) for farms in the restoration land area in Nebraska and South Dakota.

(5) Entries for soil-building practice number (47) shall be made only with respect to farms in Butler, Dunklin, Mississippi, New Madrid, Pemiscot, Scott, and Stoddard Counties, Missouri, and Ross County, Ohio.

j. Enter in item 12 (a) in the spaces below the practice numbers in item 11 (a) the number of units of such practices. Obtain such entries from section III, column (g) of NCR-417.

k. Enter in item 12 (b) the total number of units of soil-building practices carried out on the farm. Obtain such entry from section III, column (g), on the "Total" line of NCR-417.

5. Make entries in section III as follows:

a. Entries for section III will be made only with respect to farms in the restoration land area in Nebraska and South Dakota.

b. Obtain the entry for item 1 (b) from section X, item 1 (c) of NCR-417a.

c. Obtain the entry for item 2 (b) from section X, item 3 (c) of NCR-417a.

d. Obtain the entry for item 3 (b) from section X, item 2 (c) of NCR-417a.

6. Make entries in section IV as follows:

a. Print the names of the persons whose names appear in section I of NCR-417 including the names of persons opposite whose names the letter "X" has been entered in column (a) in the spaces provided therefor above the headings in columns (d) to (l), inclusive. The name of a married woman who executes an application in her individual capacity should include her first name and middle initial or full middle name, if any. Her name should *not be* that of her husband preceded by the word "Mrs." such as "Mrs. John Doe." If she is acting in a representative or fiduciary capacity her name should be printed in the same style as it appears on her letters of authority. If a person who was otherwise eligible to execute an application died or was declared incompetent by a court of competent jurisdiction, prior to the execution of the application, the names of such person's successor in interest shall be entered in section IV.

(1) In the case of an individual, print the name of the applicant in the same style as such name appears on NCR-417.

(2) In the case of cosigners print the names of the applicants in the same style as such names appear on NCR-417. Insert the word "and" between the names of such cosigners.

(3) In the case of a sole proprietorship, partnership, or corporation, print the name of such sole proprietorship, partnership, or corporation.

(4) In the case of an administrator, executor, or guardian, print the name of the applicant on three lines. Print the name of the administrator, executor, or guardian and the title (abbreviated) on the first line; the words "of the estate of" on the second line; and the name of the deceased, incompetent, or minor, together with the designation "deceased," "incompetent," or "minor" (abbreviated) on the third line.

(5) In the case of a receiver, trustee, liquidator, or person acting in a similar capacity, print the name of the applicant on two lines. Print the name and title (abbreviated) of the receiver, trustee, or liquidator, on the first line and the name

of the bank or institution for which the receiver, trustee, or liquidator is acting on the second line.

(6) In the case of a State, county, municipality, or agency thereof, print the name of such State, county, municipality, or agency.

(7) In the case of an agent, print the name of the principal for whom the agent is acting. If the agent represents an estate or the heirs of an estate and the names of the heirs are not disclosed, print the name of the agent followed by the words "Agent for the estate of -----, deceased," or "Agent for the heirs of -----, deceased."

b. Where there are more than three persons who have an interest in the farm additional Forms NCR-425 shall be used. The State and county code and farm number shall be entered on such additional Forms NCR-425. However, no entires shall be made in sections I, II, and III.

c. Enter in the space provided therefor above the printed name of each person, the serial number entered opposite such person's name in section I, column (a) of NCR-417. If an "X" has been entered opposite any person's name, enter "X" above such person's name in section IV.

d. Enter in item 3 (a) the name of the type of tobacco shown in the heading of column (d), section I. If entries have been made in section I, column (f) for a second type of tobacco delete the word "Cotton" in item 5 (a) and enter the name of the second type of tobacco.

e. Obtain the entries for items 1 to 9, inclusive, for columns (e), (h), and (k) from section V, column (b) of NCR-417 from the subcolumns above which have been entered the initials of the persons whose names appear above columns (e), (h), and (k), respectively, of section IV of NCR-425. If percentage entries have been made in section V of NCR-417 on the same lines for all persons and all percentage entries for each person are the same, make no entries in columns (e), (h), and (k) in items 1 to 9, inclusive, but enter such percentage in item 11 (e), 11 (h), or 11 (k).

f. In States where applications will be prepared in the State office, data with respect to assignments will be entered by the county office on NCR-425, section IV, line 13 in accordance with the procedure in part VII, section V of this NCR-423. In States where applications will be prepared in the county office, no entries should be made on NCR-425 in section IV on line 13.

7. All entry work on Forms NCR-425 shall be reviewed.

PART IV. COMPUTATIONS ON FARM COMPUTATION SHEETS

I. GENERAL

1. In some States Forms NCR-425 will be computed in the county office and in other States these forms will be computed in the State office. Where such forms are computed in the county office, the instructions contained herein shall be followed in the State office in reviewing such computations.

2. **Negative numbers.**—Whenever a computation results in a negative number, enter zero (0) and not the negative number. For example, if 67.5 is to be subtracted from 46.5 a zero (0) and not the negative number (−21.0) should be entered.

3. **Fractions.**—All computations must be carried to two decimal places beyond the number of decimal places required in the result, and rounded back to the required number of decimal places. In rounding, if the digits beyond the required number of decimal places amount to “50” or less, they shall be dropped, and if such digits amount to “51” or more, the last required decimal place shall be increased by “1.” For example, if the result of a computation is

(a) 8.4750, enter 8.47.

(b) 8.4751, enter 8.48.

All computations involving amounts of money shall be rounded to two decimal places. The factor in section IV, item 12 (a) of NCR-425 shall be rounded to four decimal places. All other computations shall be rounded to one decimal place.

4. **Corrections.**—In making corrections draw a line through the incorrect entry and insert the correct entry in the nearest available space. If computations have been made in the county office and are being reviewed in the State office and a large number of errors is found, refer the form to the person in charge of the computation unit in order that a new form may be prepared. Prepare and attach RF-5 to the form on which the computations were corrected, indicating thereon the nature of the error, except in cases where the county office copy of the farm computation sheet was sent to the State office, in which event the correction will be shown on such copy of the form. When all computations for a lot have been reviewed in the State office, Forms RF-5 should be removed and released to the clearance unit.

5. **Ineligible farms.**—If the word “No” has been entered in the box in the upper right-hand corner of the form, make no computations with respect to NCR-425 unless the acreage of some commodity exceeds the allotment or permitted acreage for such commodity, or entries have been made in section III, column (b). These determinations may be made by visual inspection.

6. **Double allotments.**—If two allotments have been entered in section I, line 1, for any commodity, use the smaller of such entries in computing the payment and the larger of such entries in computing the deduction.

7. **Review of computations.**—All computations made on farm computation sheets in the county office must be reviewed in the county office to insure accuracy.

II. COMPUTATIONS ON FORMS NCR-425

1. Make computations with respect to section I of NCR-425 as follows:

a. Column (b)—Corn—

(1) If the letters “NA” have been entered in item 1 (b) make no computations with respect to items 4 (b) and 5 (b).

(2) Obtain 4 (b) by multiplying 3 (b) by \$0.10.

- (3) Obtain 5 (b) by multiplying 1 (b) by 4 (b).
 - (4) Obtain 6 (b) by subtracting from 2 (b) the entry in 1 (b). If the letters "NA" have been entered in 1 (b), obtain 6 (b) by subtracting 10.0 from 2 (b).
 - (5) Obtain 7 (b) by multiplying 3 (b) by \$0.50.
 - (6) Obtain 8 (b) by multiplying 6 (b) by 7 (b).
- b. Column (c)—Wheat—
- (1) If the letters "NA" have been entered in item 1 (c) make no computations with respect to items 4 (c) and 5 (c).
 - (2) Obtain 4 (c) by multiplying 3 (c) by \$0.09.
 - (3) Obtain 5 (c) by multiplying 1 (c) by 4 (c).
 - (4) Obtain 6 (c) by subtracting from 2 (c) the entry in 1 (c). If the letters "NA" have been entered in 1 (c), obtain 6 (c) by subtracting from 2 (c) the larger of the allotment in 1 (c) and 10.0.
 - (5) Obtain 7 (c) by multiplying 3 (c) by \$0.50.
 - (6) Obtain 8 (c) by multiplying 6 (c) by 7 (c).
- c. Column (d)—Tobacco—
- (1) Obtain 4 (d) by multiplying 3 (d) by the rate entered in the heading of column (d).
 - (2) Obtain 5 (d) by multiplying 1 (d) by 4 (d).
 - (3) Obtain 6 (d) by subtracting from 2 (d) the entry in 1 (d).
 - (4) Obtain 7 (d) by multiplying 3 (d) by \$0.08.
 - (5) Obtain 8 (d) by multiplying 6 (d) by 7 (d).
- d. Column (e)—Potatoes—
- (1) Obtain 4 (e) by multiplying 3 (e) by \$0.03.
 - (2) Obtain 5 (e) by multiplying 1 (e) by 4 (e).
 - (3) Obtain 6 (e) by subtracting from 2 (e) the larger of item 1 (e) and 3.0.
 - (4) Obtain 7 (e) by multiplying 3 (e) by \$0.30.
 - (5) Obtain 8 (e) by multiplying 6 (e) by 7 (e).
- e. Column (f)—Cotton—
- (1) If the word "Cotton" has been stricken from the heading of column (f) and the name of a type of tobacco entered in lieu thereof, computations with respect to column (f) shall be made in accordance with the instructions for making computations with respect to column (d).
 - (2) Obtain 4 (f) by multiplying 3 (f) by \$0.016.
 - (3) Obtain 5 (f) by multiplying 1 (f) by 4 (f).
 - (4) Obtain 6 (f) by subtracting from 2 (f) the entry in 1 (f).
 - (5) Obtain 7 (f) by multiplying 3 (f) by \$0.04.
 - (6) Obtain 8 (f) by multiplying 6 (f) by 7 (f).
- f. Column (g)—Commercial vegetables—
- (1) Obtain 5 (g) by multiplying 1 (g) by 4 (g).
 - (2) In the States of Indiana, Michigan, and Ohio, obtain 6 (g) by subtracting from 2 (g) the larger of 1 (g) and 1.0 acre. In all other States obtain 6 (g) by subtracting from 2 (g) the larger of 1 (g) and 3.0 acres.
 - (3) Obtain 8 (g) by multiplying 6 (g) by 7 (g).

g. Column (h)—General—

(1) Obtain 1 (h) by subtracting from 1 (i) the sum of the entries in 1 (b), 1 (c) if the letters "NA" have not been entered in 1 (c), 1 (d), 1 (e), 1 (f), 1 (g), and the entry for sugar beets in the heading of column (h).

(2) Obtain 4 (h) by multiplying 3 (h) by \$1.10.

(3) Obtain 5 (h) by multiplying 1 (h) by 4 (h). If the letters "NA" have been entered in 1 (h) make no computations with respect to 5 (h).

(4) If the letters "NA" **have not** been entered in 1 (h) obtain 6 (h) by subtracting from 2 (i) the sum of the entries in 1 (i), 6 (b), 6 (c), 6 (d), 6 (e), 6 (f), and 6 (g). If the letters "NA" **have** been entered in 1 (h) obtain 6 (h) by subtracting from 2 (i) the sum of the entries in 1 (f), 6 (b), 6 (c), 6 (d), 6 (e), 6 (f), 6 (g), and 20.0 acres.

(5) Obtain 7 (h) by multiplying 3 (h) by \$8.00.

(6) In Nebraska and South Dakota obtain 8 (h) by multiplying 6 (h) by 7 (h) and adding thereto the sum of the entries in section III, column (c). In all other States obtain 8 (h) by multiplying 6 (h) by 7 (h).

h. Column (j)—Restoration land (areas in Nebraska and South Dakota).

(1) Obtain 5 (j) by multiplying 1 (j) by 4 (j).

2. Make computations with respect to section II of NCR-425 as follows:

a. Column (b)—Acres or units—

(1) Obtain 2 (b) by subtracting from 1 (b) the entry in section I, item 1 (i).

(2) Determine that the entry in 9 (b) is equal to the sum of the entries in 12 (a) for soil-building practices 39 (a), 39 (b), and 39 (c).

(3) Determine that the entry in 12 (b) is equal to the sum of the entries on line 12 in column (a).

(4) If practice number 12 is shown on line 11, determine that the number of units for such practice on line 12 does not exceed the result obtained by dividing 1.5 times the entry in 3 (b) by the carrying capacity of the noncrop open pasture for the county. (The carrying capacity is the number of acres required to sustain one animal unit for a period of 12 months). The person in charge of the statistical section will furnish the carrying capacity for each county.

(5) If practice number 13 is shown on line 11, determine that the number of units for such practice on line 12 does not exceed the result obtained by dividing 1.5 times the entry in 3 (b) by the carrying capacity of the noncrop open pasture as entered in 3 (a) to the left of the farm rate. Also determine that the number of units of such practice does not exceed the result obtained by multiplying the entry in 3 (c) by 26.67 percent. (Practice 13 is applicable only in the range combination area).

b. Column (c)—Amount—

- (1) Obtain 2 (c) by multiplying 2 (b) by \$0.55.
- (2) If the entry in 3 (b) is less than 640 acres obtain 3 (c) by multiplying item 3 (b) by the larger of the rate per acre for noncrop open pasture and \$0.10. If the entry in 3 (b) is 640 acres or more, enter in 3 (c) the larger of \$64.00 and the result obtained by multiplying 3 (b) by the rate. For farms in the range combination area the rate will be entered in item 3 (a). For other farms the county rate will be used.
- (3) Obtain 4 (c) by multiplying 4 (b) by \$0.70.
- (4) Obtain 5 (c) by multiplying 5 (b) by \$2.00.
- (5) If the letters "NA" *have* been entered in section I, item 1 (h), enter in 6 (c) the result obtained by multiplying section I, item 1 (h) by section I, item 4 (h). If the letters "NA" *have not* been entered in section I, item 1 (h), make no entry in 6 (c).
- (6) Obtain 7 (c) by multiplying 7 (b) by \$0.45.
- (7) Obtain 8 (c) by adding 2 (c), 3 (c), 4 (c), 5 (c), 6 (c), and 7 (c). If the sum of the entries in items 2 (c) to 7 (c), inclusive, and the entries in section I, items 5 (b) to 5 (j), inclusive, is less than \$20.00, enter in 8 (c) the difference between \$20.00 and the sum of the entries in section I, items 5 (b) to 5 (j), inclusive.
- (8) Obtain 9 (c) by multiplying 9 (b) \$1.50. If 9 (b) is greater than 20 units, enter \$30.00 in 9 (c).
- (9) Enter in 10 (c) the sum of 8 (c) and 9 (c).
- (10) Obtain 12 (c) by multiplying 12 (b) by \$1.50.
- (11) Enter in 13 (c) the smaller of 10 (c) and 12 (c).

3. For farms in the restoration land area in Nebraska and South Dakota, make computations with respect to section III of NCR-425 as follows:

a. Column (c)—Amount of deduction.

- (1) Obtain 1 (c) by multiplying 1 (b) by \$3.00.
- (2) Obtain 2 (c) by multiplying 2 (b) by \$3.00.
- (3) Obtain 3 (c) by multiplying 3 (b) by \$1.00.

4. If the word "Idle" *has been entered* in section I, column (a), make no computations with respect to section IV other than computations for soil-building practices and restoration land. If the word "Idle" *has not been entered* in section I, column (a), make computations with respect to section IV of NCR-425 as follows:

a. Column (b)—Net payment.

- (1) Obtain 1 (b) by subtracting from section I, 5 (b) the entry in section I, 8 (b).
- (2) Obtain 2 (b) by subtracting from section I, 5 (c) the entry in section I, 8 (c).
- (3) Obtain 3 (b) by subtracting from section I, 5 (d) the entry in section I, 8 (d).
- (4) Obtain 4 (b) by subtracting from section I, 5 (e) the entry in section I, 8 (e).

(5) Obtain 5 (b) by subtracting from section I, 5 (f) the entry in section I, 8 (f).

(6) Obtain 6 (b) by subtracting from section I, 5 (g) the entry in section I, 8 (g).

(7) Obtain 7 (b) by subtracting from section I, 5 (h) the entry in section I, 8 (h).

(8) Enter in 8 (b) the entry in section I, 5 (j).

(9) Enter in 9 (b) the entry in section II, 13 (c).

(10) Enter in 10 (b) the sum of the entries in 1 (b) to 9 (b), inclusive.

b. Column (c)—Net deduction—

(1) Obtain 1 (c) by subtracting from section I, 8 (b) the entry in section I, 5 (b).

(2) Obtain 2 (c) by subtracting from section I, 8 (c) the entry in section I, 5 (c).

(3) Obtain 3 (c) by subtracting from section I, 8 (d) the entry in section I, 5 (d).

(4) Obtain 4 (c) by subtracting from section I, 8 (e) the entry in section I, 5 (e).

(5) Obtain 5 (c) by subtracting from section I, 8 (f) the entry in section I, 5 (f).

(6) Obtain 6 (c) by subtracting from section I, 8 (g) the entry in section I, 5 (g).

(7) Obtain 7 (c) by subtracting from section I, 8 (h) the entry in section I, 5 (h).

(8) Enter in 10 (c) the sum of the entries in 1 (c) to 7 (c), inclusive.

c. Items 11 (b) and 11 (c).

(1) Obtain 11 (b) by subtracting from 10 (b) the entry in 10 (c).

(2) Obtain 11 (c) by subtracting from 10 (c) the entry in 10 (b).

d. Payments and deductions to applicants.

(1) Obtain 1 (d) by multiplying 1 (b) by 1 (e).

(2) Obtain 1 (f) by multiplying 1 (c) by 1 (e).

(3) Obtain 1 (g) by multiplying 1 (b) by 1 (h).

(4) Obtain 1 (i) by multiplying 1 (c) by 1 (h).

(5) Obtain 1 (j) by multiplying 1 (b) by 1 (k).

(6) Obtain 1 (l) by multiplying 1 (c) by 1 (k).

(7) Obtain the entries for lines 2 to 9, inclusive, in columns (d), (f), (g), (i), (j), and (l) in the same manner as that employed in obtaining the entries for line 1.

(8) Obtain 10 (d), 10 (f), 10 (g), 10 (i), 10 (j), and 10 (l) by adding the entries on lines 1 to 9, inclusive, in such columns.

(9) Obtain 11 (d) by subtracting from 10 (d) the entry in 10 (f).

(10) Obtain 11 (f) by subtracting from 10 (f) the entry in 10 (d).

(11) Obtain 11 (g) by subtracting from 10 (g) the entry in 10 (i).

(12) Obtain 11 (i) by subtracting from 10 (i) the entry in 10 (g).

(13) Obtain 11 (j) by subtracting from 10 (j) the entry in 10 (l).

(14) Obtain 11 (l) by subtracting from 10 (l) the entry in 10 (j).

(15) If the division of payments with respect to a farm is the same for all crops, soil-building practices, and restoration land, there will be no percentage entries in columns (e), (h), and (k) except on line 11. In such cases it will not be necessary to obtain entries for lines 1 to 10, inclusive, in columns (d), (f), (g), (i), (j), and (l). For such cases, obtain 11 (d), 11 (g), and 11 (j) by multiplying 11 (b) by 11 (e), 11 (h), and 11 (k), respectively, and obtain 11 (f), 11 (i), and 11 (l) by multiplying 11 (c) by 11 (e), 11 (h), and 11 (k), respectively.

(16) If **not more than** two persons have an interest in the farm.

(a) Obtain 12 (d) by subtracting from 11 (d) the entry in 11 (i).

(b) Obtain 12 (f) by subtracting from 11 (f) the entry in 11 (g).

(c) Obtain 12 (g) by subtracting from 11 (g) the entry in 11 (f).

(d) Obtain 12 (i) by subtracting from 11 (i) the entry in 11 (d).

(17) If **more than** two persons have an interest in the farm and entries appear on line 11 only in the payment columns, or on line 11 only in the deduction columns for all persons, transfer the entries for each person from line 11 to line 12.

(18) If **more than** two persons have an interest in the farm and entries appear on line 11 in both payment columns and deduction columns, proceed as follows:

(a) If an entry has been made in 11 (b), divide 11 (b) by the sum of 11 (d), 11 (g), and 11 (j). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 12 (a). Obtain the entries for 12 (d), 12 (g), and 12 (j) by multiplying the entries in 11 (d), 11 (g), and 11 (j) by this factor.

(b) If an entry has been made in 11 (c) divide 11 (c) by the sum of 11 (f), 11 (i), and 11 (l). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 12 (a). Obtain the entries for 12 (f), 12 (i), and 12 (l) by multiplying 11 (f), 11 (i), and 11 (l) by this factor.

PART V. ENTRIES ON APPLICATIONS FOR PAYMENT

I. GENERAL

1. In some States applications will be prepared in the county office, and in other States these forms will be prepared in the State office. All entries must be made with indelible pencil and must be made in such a manner as to result in clear and legible entries on all copies.

2. If a Form AAA-372 or RF-2 is attached to a farm computation sheet, detach such form and securely fasten it to the application prepared from the farm computation sheet.

3. Prepare an NCR-426 for each person whose name is entered in Section IV of NCR-425, if a serial number has been entered above such person's name. Do not prepare NCR-426 for any person above whose name an "X" has been entered.

4. Where two acreage allotments have been entered for any commodity in Section II, line 1 of NCR-426, there must be attached to the application when it is submitted to the State office a statement signed by a member of the county committee concerning the issuance of the erroneous allotment. The statement should read substantially as follows:

"Under date of _____ an erroneous _____ allotment of _____ acres was issued to Mr. _____ for farm No. _____. The applicant completed the planting of _____ acres of _____ on this farm on _____ and was not notified of the correct acreage allotment of _____ acres until _____. Acting solely upon information contained in the erroneous notice, the applicant exceeded the finally approved acreage allotment."

II. ENTRIES ON APPLICATIONS

1. Prepare NCR-426 as follows:

a. Enter the State and county code, serial number, and farm number in the upper right-hand corner. Obtain the State and county code and farm number from the upper right-hand corner of NCR-425. Obtain the serial number from section IV of NCR-425 above the printed name of the person for whom NCR-426 is being prepared.

b. Enter in the box provided therefor in the heading of the form the word "Yes" or "No." Obtain this entry from the box in the upper right-hand corner of NCR-425.

c. Make entries in section II as follows:

(1) Enter on lines 1, 2, and 3, columns (b), (c), (d), (e), (f), (g), (h), (i), and (j), and in the headings of such columns the entries on the corresponding lines and in the corresponding columns in section I of NCR-425.

(2) Enter on line 4 in the applicable columns the applicant's percentage shares. Obtain such entries from section IV, columns (e), (h), or (k) of NCR-425 above whichever column the name of the applicant has been entered. If a percentage share has been entered in section IV, items 11 (e), 11 (h), or 11 (k) of NCR-425, enter such percentage share on line 4, column (i), and make no other entries on line 4.

d. Make entries in section III as follows:

(1) Obtain the entry for item 1 from section II, item 1 (b) of NCR-425.

(2) Obtain the entry for item 2 from section II, item 3 (b) of NCR-425. If entries have been made in section II, item 3 (a) of NCR-425, make corresponding entries on NCR-426, section III, item 2.

(3) Obtain the entry for item 3 from section II, item 4 (b) of NCR-425.

(4) Obtain the entry for item 4 from section II, item 5 (b) of NCR-425.

(5) Obtain the entries for items 5 and 6 from the entries in section II, items 11 (a) and 12 (a), respectively, of NCR-425.

(6) Obtain the entry for the "Total" column of item 6 from section II, item 12 (b) of NCR-425.

(7) Obtain the entry for item 7 from section III, item 1 (b) of NCR-425.

(8) Obtain the entry for item 8 from section III, item 2 (b) of NCR-425.

(9) Obtain the entry for item 9 from section III, item 3 (b) of NCR-425.

e. Make entries in section IV as follows:

(1) Obtain the entry for item 1 (b) from section IV, line 12, column (f), (i), or (l), of NCR-425, or obtain the entry for item 1 (c) from line 12, column (d), (g), or (j), above whichever column the name of the applicant has been entered. *If the word "No" has been entered in the box in the upper part of the form, enter zero (0) in section IV, item 1 (c) of NCR-426.*

(2) Print the name of the applicant in item 7 (a). Obtain such data from section IV of NCR-425.

f. Make entries on lines 5 and 6 in section IV on applications bearing serial numbers less than 7000 in accordance with the procedure set forth in part VII of this NCR-423. Make no entries on line 5 or 6 on Forms NCR-426 bearing serial numbers greater than 7000.

2. Prepare NCR-427 as follows:

a. As Forms NCR-426 bearing a serial number greater than 7000 are prepared such forms shall be checked against RF-8 to determine whether an NCR-426 has been prepared for each farm in the county in which the applicant has an interest. Enter a check mark (✓) on RF-8 to the right of the farm number which is shown on NCR-426 for the applicant. If all other farm numbers opposite the name of the applicant on RF-8 **have not been** checked, the NCR-426 shall be placed in a pending file. If all other farm numbers opposite the name of the applicant on RF-8 **have been** checked, the FORMS NCR-426 for the applicant should be withdrawn from the pending file. NCR-427 should be prepared for such applicants as follows:

(1) Enter in the upper right-hand corner of NCR-427 the State and county code and serial number.

(2) Enter in column (a) in numerical order the farm numbers of each NCR-426 for the applicant.

(3) Opposite each farm number enter in column (b) or column (c) the payment or deduction computed for that farm for the applicant.

(a) If there is an entry in section IV, item 3 (c) of NCR-426, transfer such entry to column (b) of NCR-427.

(b) If there is an entry in section IV, item 2 (b) of NCR-426, transfer such entry to column (c) of NCR-427.

b. After entries have been made in columns (a), (b), and (c) of section II of NCR-427, such form should be referred to a computation clerk for completion of the computations in items 1 (f), 2 (f), 3 (f), and 4 (f) of section II of NCR-427. Thereafter entries for set-offs and assignments should be made in items 5 and 6 of section II of NCR-427 in accordance with the procedure in part VII of this NCR-423.

c. Print the same of the applicant in item 7 of section II of NCR-427 and return the NCR-427 to a computation clerk to complete the computations in items 5, 6, and 7 of section II of NCR-427.

PART VI. COMPUTATIONS ON APPLICATIONS FOR PAYMENT

I. GENERAL

1. In some States computations on applications will be made in the county office and in other States these computations will be made in the State office. Where such computations are made in the county office, the instructions contained herein should be followed in the State office in verifying such computations.

2. All instructions relating to negative numbers, fractions, and corrections will be the same as those contained in part IV with respect to making computations on Forms NCR-425.

3. All computations made on applications in the county office must be reviewed in the county office to insure accuracy.

II. COMPUTATIONS ON FORMS NCR-426

1. Make computations with respect to section IV of Forms NCR-426 as follows:

a. Obtain 2 (b) by multiplying 1 (b) by the factor for adjustment in payment due to extent of participation.

b. Obtain 2 (c) by multiplying 1 (c) by the factor for adjustment in payment due to extent of participation.

c. Enter in 3 (b) the amount of the increase for the payment which is shown in 2 (c) in accordance with the following table of payment increases.

TABLE OF INCREASE IN SMALL PAYMENTS

1. Any payment amounting to 71 cents or less shall be increased to \$1.00.
 2. Any payment amounting to 72 cents or more shall be increased in accordance with the following schedule.

Amount of payment computed	Increase in payment	Amount of payment computed	Increase in payment
\$0.72 to \$0.73-----	\$0. 29	\$27.00 to \$27.99-----	\$9. 40
\$0.74 to \$0.76-----	. 30	\$28.00 to \$28.99-----	9. 60
\$0.77 to \$0.78-----	. 31	\$29.00 to \$29.99-----	9. 80
\$0.79 to \$0.81-----	. 32	\$30.00 to \$30.99-----	10. 00
\$0.82 to \$0.83-----	. 33	\$31.00 to \$31.99-----	10. 20
\$0.84 to \$0.86-----	. 34	\$32.00 to \$32.99-----	10. 40
\$0.87 to \$0.88-----	. 35	\$33.00 to \$33.99-----	10. 60
\$0.89 to \$0.91-----	. 36	\$34.00 to \$34.99-----	10. 80
\$0.92 to \$0.93-----	. 37	\$35.00 to \$35.99-----	11. 00
\$0.94 to \$0.96-----	. 38	\$36.00 to \$36.99-----	11. 20
\$0.97 to \$0.98-----	. 39	\$37.00 to \$37.99-----	11. 40
\$0.99 to \$1.99-----	. 40	\$38.00 to \$38.99-----	11. 60
\$2.00 to \$2.99-----	. 80	\$39.00 to \$39.99-----	11. 80
\$3.00 to \$3.99-----	1. 20	\$40.00 to \$40.99-----	12. 00
\$4.00 to \$4.99-----	1. 60	\$41.00 to \$41.99-----	12. 10
\$5.00 to \$5.99-----	2. 00	\$42.00 to \$42.99-----	12. 20
\$6.00 to \$6.99-----	2. 40	\$43.00 to \$43.99-----	12. 30
\$7.00 to \$7.99-----	2. 80	\$44.00 to \$44.99-----	12. 40
\$8.00 to \$8.99-----	3. 20	\$45.00 to \$45.99-----	12. 50
\$9.00 to \$9.99-----	3. 60	\$46.00 to \$46.99-----	12. 60
\$10.00 to \$10.99-----	4. 00	\$47.00 to \$47.99-----	12. 70
\$11.00 to \$11.99-----	4. 40	\$48.00 to \$48.99-----	12. 80
\$12.00 to \$12.99-----	4. 80	\$49.00 to \$49.99-----	12. 90
\$13.00 to \$13.99-----	5. 20	\$50.00 to \$50.99-----	13. 00
\$14.00 to \$14.99-----	5. 60	\$51.00 to \$51.99-----	13. 10
\$15.00 to \$15.99-----	6. 00	\$52.00 to \$52.99-----	13. 20
\$16.00 to \$16.99-----	6. 40	\$53.00 to \$53.99-----	13. 30
\$17.00 to \$17.99-----	6. 80	\$54.00 to \$54.99-----	13. 40
\$18.00 to \$18.99-----	7. 20	\$55.00 to \$55.99-----	13. 50
\$19.00 to \$19.99-----	7. 60	\$56.00 to \$56.99-----	13. 60
\$20.00 to \$20.99-----	8. 00	\$57.00 to \$57.99-----	13. 70
\$21.00 to \$21.99-----	8. 20	\$58.00 to \$58.99-----	13. 80
\$22.00 to \$22.99-----	8. 40	\$59.00 to \$59.99-----	13. 90
\$23.00 to \$23.99-----	8. 60	\$60.00 to \$185.99-----	14. 00
\$24.00 to \$24.99-----	8. 80	\$186.00 to \$199.99-----	(1)
\$25.00 to \$25.99-----	9. 00	\$200.00 and over-----	(2)
\$26.00 to \$26.99-----	9. 20		

¹ Increase to \$200.00.² No increase.

d. Obtain 3 (c) by adding 2 (c) and 3 (b). Make no further computations with respect to section IV of Forms NCR-426 with serial numbers greater than 7000.

e. Enter the rate of deduction for county association expenses in the space provided therefor in 4 (a) and obtain 4 (c) by multiplying 3 (c) by a factor obtained by subtracting such rate from 100 percent.

f. If entries for set-offs or assignments *have not been* made on line 5 or 6, transfer the entry in 4 (c) to 7 (c).

g. If entries for set-offs or assignments *have been* made on line 5 or 6 proceed as follows:

(1) Enter in 5 (c) the entry in 4 (c) or the entry on the first line in 5 (b), whichever is smaller.

(2) Enter on the second line in 5 (b) the result obtained by subtracting from 4 (c) the entry in 5 (c).

(3) If no entry has been made in 6 (b) transfer the entry from the second line of 5 (b) to 7 (c).

(4) If an entry has been made in 6 (b), enter in 6 (c) the entry on the second line in 5 (b) or the entry in 6 (b), whichever is smaller.

(5) Obtain 7 (c) by subtracting from the entry on the second line in 5 (b), the entry in 6 (c).

h. If an entry has been made for a 1940 grant of aid, determine that the amount of the indebtedness shown in section IV, column (b) of NCR-426 is equal to the amount of material furnished multiplied by the rate for such material.

i. If a percentage has been entered following the name and address of a governmental agency, multiply the entry in section IV, item 4 (c) of NCR-426 by such percentage and enter the result in the space for the indebtedness in section IV, column (b) of NCR-426 following the name of the agency.

III. COMPUTATIONS ON FORMS NCR-427

1. Make computations with respect to section II of NCR-427 as follows:

a. Obtain the total of the entries in columns (b) and enter such total in 1 (f).

b. Obtain the total of the entries in columns (c) and enter such total in 2 (f).

c. Obtain 3 (f) by subtracting from 1 (f) the entry in 2 (f). If 2 (f) is larger than 1 (f), enter zero in 3 (f) and 7 (f).

d. Enter the rate of deduction for county association expenses in the space provided therefor in 4 (d) and obtain 4 (f) by multiplying 3 (f) by a factor obtained by subtracting such rate from 100 percent.

e. If entries for set-offs or assignments have not been made on line 5 or 6, transfer the entry in 4 (f) to 7 (f).

f. If entries for set-offs or assignments have been made on line 5 or 6 proceed as follows:

(1) Enter in 5 (f) the entry in 4 (f) or the entry in 5 (e) whichever is smaller.

(2) Enter on the second line in 5 (e) the result obtained by subtracting from 4 (f) the entry in 5 (f).

(3) If no entry has been made in 6 (e), transfer the amount from the second line of 5 (e) to 7 (f).

(4) If an entry has been made in 6 (e), enter in 6 (f) the entry on the second line of 5 (e) or the entry in 6 (e), whichever is smaller.

(5) Obtain 7 (f) by subtracting from the entry in the second line of 5 (e) the entry in 6 (f).

g. If an entry has been made for a 1940 grant of aid determine that the amount of the indebtedness shown in section II, column (e) of NCR-427 is equal to the amount of material furnished multiplied by the rate for such material.

h. If a percentage has been entered following the name and address of a governmental agency, multiply the entry in section II, item 4 (f) of NCR-427 by such percentage and enter the result in the space for the indebtedness in section II, column (e) of NCR-427.

PART VII. CASES INVOLVING SET-OFFS AND ASSIGNMENTS

I. GENERAL

In States where applications are prepared in the county office, entries and computations for set-offs and assignments will be made on applications in the county office and reviewed by the State office.

In States where applications are prepared in the State office, entries for assignments will be made on farm computation sheets by the county office. The State office will transfer such data to applications, make entries for set-offs on applications, and make the necessary computations.

Entries for assignments will be made from Forms ACP-69. The amount of the assignment shall include the unpaid amount of the assignment plus interest if shown on ACP-69. The rate of interest shall not exceed the legal rate for the State. Where interest is shown it shall be computed from the date of the advance until the date Part II of ACP-69 is executed. No entries should be made for assignments unless Part II of ACP-69 is executed. Likewise no entries should be made for assignments if Part III of ACP-69 is executed. If applications are prepared in the county office, assignees should be advised to sign Part II of ACP-69 prior to the preparation of applications. If applications are prepared in the State office, assignees should be advised to sign Part II of ACP-69 prior to the preparation of farm computation sheets. Entries for set-offs will be made from forms RF-12, register of indebtedness, and from Forms AAA-372, request for set-off. When entries are made on applications from Forms RF-12, proper adjustment shall be made of the data on RF-12.

II. MINIMUM AMOUNT OF SET-OFF

No set-off shall be made against a payment due an applicant if the amount of such applicant's indebtedness is less than one dollar (\$1.00); **EXCEPT** where (1) the indebtedness arose out of a General Accounting Office disallowance (2) a payment due another person cannot be made until a recovery is made of the indebtedness, or (3) the indebtedness arose out of a crop insurance premium advance or a grant of aid. If there are two or more Forms RF-12 for a person, a set-off shall be made if the total indebtedness equals or exceeds \$1.00.

III. ORDER OF PRIORITY OF SET-OFFS AND ASSIGNMENTS

In making entries for set-offs and assignments, where an entry for more than one of such items is to be made on an application, the following order of priority shall be observed:

1. Indebtedness to Agricultural Adjustment Administration.
 - a. Grants of aid.
 - b. Crop insurance premium advances.
 - c. Overpayments under agricultural conservation programs.
 - d. Overpayments under price adjustment programs, including failure to distribute 1935 cotton price adjustment payments.
 - e. Overpayments under sugar beet programs.
 - f. Overpayments under commodity contracts.
 - g. Failure to pay marketing quota penalties.
2. Indebtedness to Commodity Credit Corporation.
3. Indebtedness to Farm Security Administration.
4. Indebtedness to Farm Credit Administration.
5. Indebtedness to governmental agencies other than agencies of the Department of Agriculture.
6. Assignment on ACP-69 or request for set-off, Form AAA-372, whichever is filed first in the county office.

If more than one assignment was made by a person in a county on Form ACP-69, only the first such assignment filed in the county office shall be recognized. Forms AAA-372 shall not be recognized unless filed in the county office prior to February 10, 1940. As between voluntary requests for set-offs on Forms AAA-372 filed prior to that date and assignments on Forms ACP-69 relating to the same payment, only the first of such forms filed in the county office will be recognized and the other form will be voided and placed in a dead file. As between involuntary requests for set-offs by the Farm Credit Administration or Farm Security Administration and assignments relating to the same payment, preference shall be given in accordance with the time of filing in the county office. If the notice of the indebtedness to the Farm Credit Administration or Farm Security Administration was filed in the county office prior to the filing of Part I of ACP-69, the assignment shall be voided and placed in a "dead" file. If the assignment was filed first in the county office, the notice of the indebtedness to the Farm Credit Administration or Farm Security Administration will be filed in the RF-12 file after a notation is made thereon that no set-off is to be made from the 1940 Agricultural Conservation Program payment for such indebtedness.

A set-off for an indebtedness in favor of the Agricultural Adjustment Administration or Commodity Credit Corporation shall take preference over an assignment regardless of the date of filing in the county office. After a deduction for the set-off is made, any balance of the applicant's payment may be used in satisfying the assignment.

Accordingly, an assignment may not be shown on the same application with a set-off in favor of the Farm Credit Administration or the Farm Security Administration, but may be shown on the same application with a set-off in favor of the Agricultural Adjustment Administration or Commodity Credit Corporation.

IV. CHECKING NAMES ON RF-7 AND RF-8 AGAINST REGISTER OF INDEBTEDNESS, FORMS ACP-69, AND FORMS AAA-372

Immediately upon completion of RF-7 and RF-8 in the county office, the names of the persons thereon shall be checked against the names on the register of indebtedness, against Forms ACP-69, and against Forms AAA-372, received in the county office prior to February 10, 1940.

If there is an RF-12 for any person whose name appears on RF-7 or RF-8 and such person is the debtor, circle the serial number on all copies of RF-7 or RF-8. If the name on RF-7 or RF-8 is the same or similar to that on RF-12 and the name on RF-7 or RF-8 is not that of the debtor or is that of the debtor but no set-off should be made, prepare RF-2 in duplicate for the applicant and enter an "X" to the left of the serial number on RF-7 or RF-8.

If there is an ACP-69 on file and such assignment should be recognized, enter an "A" to the left of the serial number on RF-7 or RF-8.

If there is an AAA-372 on file for the applicant which may be recognized, enter the symbol "AAA-372" to the left of the serial number on RF-7 or RF-8. In States where applications are prepared in the State office, all Forms AAA-372 which are to be recognized and for which entries have been made on RF-7 or RF-8, and the originals of Forms RF-2 shall be attached to the first farm computation sheet prepared for a person when such form is forwarded to the State office. In States where applications are prepared in the county office such forms shall be attached to the related applications for payment.

When Forms RF-7 and RF-8 are received in the State office the names thereon shall be checked against RF-12 to determine that the serial numbers thereon have been circled for persons whose names appear on RF-12. If a serial number has not been circled for a person whose name appears on RF-12 and an "X" has not been entered opposite such serial number, the county office should be requested to furnish an explanation in order to avoid a later suspension of the application.

V. ENTRIES FOR SET-OFFS AND ASSIGNMENTS

1. ENTRIES FOR ASSIGNMENTS

a. In States where applications are prepared in the State office the county office will enter in section IV, line 13, beneath the name of the assignor, on the first computation sheet sent to the State office for the assignor, the name and address of the assignee, together with the unpaid amount of the assignment (including the interest, if

any). Enter an appropriate notation on Form ACP-69, indicating that the entry for the assignment has been made on a farm computation sheet in order that no further entry will be made for the assignment. The letter "A" opposite a serial number on RF-7 or RF-8 will indicate that an entry for an assignment must be made on the farm computation sheet. The State office will transfer the entry for the assignment from section IV, line 13 of NCR-425 to section IV, line 6 of NCR-426 if the applicant has an interest in only one farm, and to section II, line 6 of NCR-427 if the applicant has an interest in more than one farm. The name of the assignee, followed by the word "Assignee," and his address, will be shown on line 6, column (a) of NCR-426 or on line 6, column (d) of NCR-427, and the amount of the assignment will be shown on line 6, column (b) of NCR-426 or on line 6, column (e) of NCR-427.

b. In States where applications are prepared in the county office, the county office will make the entries for assignments in section IV, line 6 of NCR-426 if the applicant has an interest in only one farm and in section II, line 6 of NCR-427 if the applicant has an interest in more than one farm. The name of the assignee, followed by the word "Assignee," and his address, will be shown on line 6, column (a) of NCR-426 or on line 6, column (d) of NCR-427, and the amount of the assignment will be shown on line 6, column (b) of NCR-426 or on line 6, column (e) of NCR-427. The letter "A" opposite a serial number on RF-7 or RF-8 will indicate that an entry for an assignment must be made on the application.

2. ENTRIES FOR SET-OFFS ON APPLICATIONS FOR PAYMENT

a. Entries for set-offs shall be made after completion of the computation of the "payment less association expense" item in section IV of NCR-426 and section II of NCR-427. This will permit the entry of such data on the applications and the adjustment of the Register of Indebtedness at the same time.

b. Where more than one set-off is involved, entries therefor will be made in their order of priority in section IV, lines 5 and 6 of NCR-426 if the application has an interest in only one farm and in section II, lines 5 and 6 of NCR-427 if the applicant has an interest in more than one farm. A circled serial number on RF-7 or RF-8 will indicate that entries for set-offs must be made on the application.

c. Entries for set-offs in favor of the Farm Credit Administration, the Farm Security Administration, or the Commodity Credit Corporation should include the name of the governmental agency (abbreviated), the address of the agency, the account number of the debtor, if shown, and the amount of the debt. This information will be taken from RF-12. The following examples illustrate how such entries may be made:

- (1) "FCA—Omaha, Neb. Acct. No. 6099—\$100.00."
- (2) "FSA—Milwaukee, Wis. " " 43—\$75.00."
- (3) "CCC—Chicago, Ill. " " 8032—\$14.00."

d. Entries for set-offs in favor of the Agricultural Adjustment Administration should identify the nature of the debt and the amount thereof, and in the case of 1940 grants of aid should show the quantity, kind, and cost per unit of the material furnished as a grant of

aid. This information will be taken from RF-12 and ACP-64. Examples of how entries may be made for different types of debts are as follows:

- (1) Applicant was overpaid under a commodity contract—
“Overpayment 1935 C-H Contract 47-03-21—\$7.50.”
- (2) Applicant was overpaid under ACP—
“Overpayment 1938 ACP application 48-15-31—\$64.00.”
- (3) Applicant indebted for a 1940 Crop Insurance Premium Advance—
“1940 C. I. P. Adv.—\$20.00.”
- (4) Applicant indebted for a 1939 grant of aid—
“AAA—1939 Grant of Aid—\$20.00.”
- (5) Applicant indebted for a 1940 grant of aid and the material furnished was not misused—
“10 tons of lime at \$2.00—\$20.00.”
- (6) Applicant indebted for a 1940 grant of aid and part of the material furnished was misused—
“2 tons of superphosphate at \$30.00.
1 ton of superphosphate at \$68.00—\$128.00.”

e. Entries for set-offs requested on Forms AAA-372 should include the name and address of the agency requesting the set-off, the symbol “AAA-372.” and the amount of the debt. For example, “CCC—Chicago, Ill.—AAA-372—\$30.00.” If the amount to be set off is expressed as a percentage, enter such percentage following the name and address of the agency. The amount to be set off will be computed after the applicant’s payment is computed.

PART VIII. SIGNATURES OF APPLICANTS AND CERTIFICATION OF COUNTY COMMITTEE

(Applicable in county offices only)

I. SIGNATURES OF APPLICANTS

1. After applications have been prepared and the amounts of payment to be made thereunder have been computed and entered thereon, payment applications shall be signed by applicants **in ink or indelible pencil**. Community meetings shall be held where practicable for the purpose of obtaining signatures on applications. The notices of such meetings should emphasize the fact that the applicants should come prepared to check the accuracy of the data appearing on their applications. At the meetings a member of the county committee or some other qualified person, together with the applicant, should carefully review the data on the application irrespective of whether it is a payment or no payment application. When the data have been determined to be correct, the applicant should be requested to sign payment applications in the space provided for his signature **and enter his mailing address**. The applicant shall be instructed to answer “Yes” or “No” to each of the three questions in the box entitled “Data to be supplied by applicant.” Applicants should not be requested to sign no payment applications. However, the reason for the applicant’s failure to earn a payment should be explained to him. A person who has an interest in only one farm in the

county shall sign Form NCR-426 in section V. A person who has an interest in more than one farm in the county shall sign Form NCR-427 in section III, and should not sign in section V of the Forms NCR-426 attached thereto. Persons should be requested to sign their names in English script so as to agree with their names as printed, except that if a name has been incorrectly spelled, the person should sign his name correctly, and the spelling of the printed name should be changed. The last copy of the application should be given to the applicant.

Payment applications which are not signed at community meetings should be mailed to applicants for signatures. Payment applications which are mailed for signature must be accompanied by a letter containing the following:

Mr. _____,

_____,

DEAR COOPERATOR: Enclosed herewith are the original and two copies of your application for payment under the 1940 Agricultural Conservation Program covering the farm or farms in this county in which you have an interest.

Please sign all three copies of form NCR— in ink or indelible pencil, enter your address in the space provided therefor, answer "Yes" or "No" to each of the three questions in the box entitled "Data to be supplied by applicant," and return the original and one copy to Mr. _____ Chairman, _____, County Agricultural Conservation Committee, _____

Before you sign this application you should carefully examine all of the data shown thereon. If data for all farms in this county in which you have an interest are not included in this application for payment, or if you have evidence showing that the payments or other data are not correct, please forward such evidence to this office immediately, together with the enclosed application in order that any necessary corrections may be made before you affix your signature thereto.

In signing your name, please use the same spelling as is used in your printed name unless your name has been incorrectly spelled, in which case you should sign your name correctly and advise this office of the error in your printed name at the time you return the application to this office. Your correct mailing address is necessary in order that your check may be mailed to you.

Very truly yours,

Chairman _____ County
Agricultural Conservation Committee.

A copy of no payment applications which are not discussed with applicants should be mailed to them accompanied by a letter setting forth the reason why the applicant failed to earn a payment. A copy of such letter shall be filed with the original and the other copies of such no payment application in the county office.

If the signature of an applicant is printed or is affixed by mark or in other than English script such signature must be witnessed by at least one disinterested person whose signature must be in English script, in the original, and handwritten.

If a married woman signs an application in her individual capacity she should include in her signature her first name and middle initial or full middle name, if any. She **should not** sign the name of her husband preceded by the word "Mrs." such as "Mrs. John Doe." If she is acting in a representative or fiduciary capacity she should sign in the same style as her name appears on her letters of authority.

The signature of a person who signs an application for payment in his individual capacity should be in the style in which he customarily signs business documents, i. e., "John H. Doe" or "John Doe." The signatures of cosigners on applications for payment should be in the style in which they customarily sign business documents. The application for payment should be signed by each cosigner, i. e., "John H. Doe," "Harry Doe." The signature of a sole proprietor on an application for payment on behalf of a business owned or controlled by him should reveal the name of the company which he is operating, followed by his name and the words "Sole proprietor," i. e., "XYZ Company, by John H. Doe, sole proprietor."

If the signature of an applicant in section V of an NCR-426 or in section III of an NCR-427 is that of a person acting in a representative or fiduciary capacity, such person should disclose in his signature the name of the principal for whom he is acting and the capacity in which he is acting. In the case of an agent representing an estate or the heirs of an estate, his signature may be regarded as acceptable if followed by the words "Agent of the estate of -----, deceased" or "Agent for the heirs of -----, deceased."

The following are examples of acceptable signatures of persons acting in representative or fiduciary capacities:

1. An agent.
 - a. John H. Doe by Richard Roe, agent.
 - b. Jones and Smith, a partnership, by Richard Roe, agent.
 - c. ABC Company by Richard Roe, agent.
 - d. John Doe, agent for the heirs of Richard Roe, deceased.
2. An executor.
 - a. John H. Doe, executor of the estate of Richard Roe, deceased.
3. An administrator.
 - a. John H. Doe, administrator of the estate of Richard Roe, deceased.
4. A guardian or committee.
 - a. John H. Doe, guardian (or committee) of the estate of Harry Roe, minor (or incompetent).
5. A receiver or liquidator.
 - a. John H. Doe, receiver (or liquidator) of ABC Company, Inc.
6. A trustee.
 - a. John H. Doe, trustee for the heirs of Richard Roe, deceased.
7. A State, county, or municipal officer.
 - a. Douglas County, Mich., by John H. Doe, county commissioner.
8. A member of a partnership.
 - a. Smith and Jones, by John Smith, a partner.
9. An officer of a corporation.
 - a. ABC Company, Inc., by Richard Roe, president.

Check Forms NCR-426 and NCR-427 to determine that the signature of the applicant in section V of NCR-426 is the same as the printed name of the applicant and that the signature of the appli-

cant in section III of NCR-427 is the same as the printed name of the applicant. If the printed name of the applicant and the signature of the applicant do not agree, determine whether such names refer to the same person, and if so correct the printed name of the applicant to agree with the signature. Any correction in the printed name of the applicant should be initialed by the member of the county committee who signs the certification of the county committee on the application for payment.

If there is a material variation between the signature of the applicant and the name of the applicant as it was originally printed, the printed name should be corrected to agree with the signature and initialed by the member of the county committee who certifies the application. In such cases a certification signed by the member of the county committee, who certifies the application, should be attached setting forth that the signature of the applicant is that of the person entitled to payment and requesting that a correction be made on the farm computation sheet. The following example will illustrate the type of certification that should be attached in such cases:

“This will certify that the signature of _____
(name of applicant) on application _____
(State and county code and serial number) is that of the person
entitled to receive payment under such application. Accord-
ingly, it is requested that the name on Form NCR-425 be cor-
rected to agree with the signature on this application.”

S. _____

II. CERTIFICATION OF COUNTY COMMITTEE

1. After applications have been properly signed they shall be certified by a member of the county committee who shall sign in section VI of NCR-426 and section IV of NCR-427. Such signatures must be in ink or indelible pencil.

Each correction on an application, other than corrections in items which are the results of computations, must be initialed by the member of the county committee who certifies the application.

PART IX. TRANSMITTAL OF FORMS

I. GENERAL

Farm computation sheets and applications which are transmitted from the county office to the State office shall be listed on RF-10, “Transmittal sheet for Forms ———.” Where applications are prepared in the State office such forms will be transmitted to the county office, listed on RF-9. The minimum number of forms which may be included in the first transmittal from the county office to the State office and the number of transmittals shall be fixed by the State committee.

If the forms to be mailed weigh 4 pounds or less such forms may be sent by the United States Postal Service without charge if it is indicated on the package that the Government free mailing privilege is being used. If the forms to be mailed weigh more than 4 pounds, they should be sent by parcel post, in which case the postage shall

be prepaid. All forms which are being mailed to applicants may be mailed without charge in envelopes of the Agricultural Adjustment Administration. However, under no circumstances shall envelopes of the Agricultural Adjustment Administration be sent to applicants for their use in returning such forms.

II. TRANSMITTAL OF FORMS NCR-425

All farm computation sheets whether "Payment" or "No payment" forms shall be listed on RF-10. RF-10 shall be prepared in accordance with the instructions on the reverse side of such form. **All data on RF-10 shall be typed.** Before the farm numbers are entered in section I of RF-10, the farm computation sheets being transmitted shall be arranged in order by minor civil division and farm number. If there are more than 40 farm computation sheets for any minor civil division the farm numbers of such farm computation sheets shall not be listed on the same sheet of RF-10 with the farm numbers for farm computation sheets for other minor civil divisions, unless the total number of farm computation sheets for the two or more minor civil divisions is less than 75, in which case the farm numbers of the farm computation sheets for such minor civil divisions may be listed on one sheet of RF-10. For the purpose of checking in the State office it is undesirable to list the farm numbers of farm computation sheets in one minor civil division with those of another, unless the farm numbers of the farm computation sheets for both minor civil divisions may be listed on one RF-10.

In States where the computations on farm computation sheets are performed in the county office, the original and the first copy of farm computation sheets and the original and the first copy of RF-10 must be forwarded to the State office. If the State office wishes to indicate the necessary corrections on the county office copy of the farm computation sheets, the remaining copy of such form may be sent to the State office. In States where the computations on farm computation sheets are performed in the State office the original and all copies of the farm computation sheet and the original and first copy of RF-10 must be forwarded to the State office.

In the event an error is discovered on a farm computation sheet after such farm computation sheet has been transmitted to the State office, the State office shall be notified of such error by means of a memorandum explaining the nature of the correction desired and the reasons therefor. Reference shall be made to the minor civil division code and the farm number of the farm computation sheet and to the sheet number of RF-10 on which the farm number of such farm computation sheet was listed in order that the incorrect farm computation sheet may be readily located. If it is deemed advisable, a corrected farm computation sheet may be submitted with the memorandum to replace the incorrect form.

III. TRANSMITTAL OF APPLICATIONS FOR PAYMENT

In States where applications are prepared in the county office all "payment" applications which have been signed by the applicants and certified by the county committee and which are ready for transmittal to the State office shall be listed on RF-10. RF-10 shall

be prepared in accordance with the instructions on the reverse side of such form. **All data on RF-10 shall be typed.** Applications must be arranged and the serial numbers thereof listed on RF-10 in accordance with instructions issued by the State committee. The original and first copy of applications and the original and one copy of RF-10 shall be forwarded to the State office.

In States where applications are prepared in the State office the original and two copies of applications will be forwarded to the county office by the State office in order that the signatures of applicants may be obtained and in order that the applications may be properly certified by the county committee. The serial numbers of applications will be listed in serial number order on RF-9. A separate RF-9 will be prepared for "payment" and "no payment" applications. After the applications have been signed by the applicants and certified by the county committee, all "payment" applications shall be arranged in serial number order and listed on RF-10 and the original of such applications together with the original and one copy of RF-10 shall be forwarded to the State office.

In the event an error is discovered on an application after such application has been transmitted to the State office, the State office shall be notified of such error by means of a memorandum. Reference shall be made to the serial number of the application and to the sheet number of RF-10 on which the application was listed.

PART X. HANDLING OF CASES INVOLVING UNDELIVERED CHECKS, LOST CHECKS, DECEASED OR INCOMPETENT APPLICANTS, CLAIMS, AND REFUNDS

These cases will be handled in accordance with the instructions set forth in NCR-323, issued under the 1939 A. C. P.

PART XI. RECEIVING FORMS

(Applicable in State offices only)

I. DATING FORMS

When computation sheets, applications and related papers or forms are received in the State office, stamp the date of receipt on each of such forms and papers.

II. CHECKING RF-7 AND RF-8

Upon receipt of RF-7 and RF-8, check such forms to determine that they have been properly prepared. Determine that a serial number has been entered opposite each name on such forms. Serial numbers on RF-7 will begin with "1" and continue in consecutive order. Serial numbers on RF-8 will begin with "7001" and continue in consecutive order. Determine that there is no duplication of names or serial numbers. The name of a person should not appear on both RF-7 and RF-8 nor more than once on either of such forms. Determine that one farm number has been entered opposite each name on RF-7 and that two or more farm numbers appear opposite each name on RF-8. Determine that the number in column (e) opposite a

serial number on RF-8 is equal to the number of farm numbers in columns (f) to (i), inclusive, opposite such serial number. If only a few errors are found on RF-7 and RF-8, enter an "S" opposite each serial number in connection with which an error is found, and prepare RF-4 showing such errors. When the county office furnishes the required information, make the necessary correction on RF-7 or RF-8 and delete the "S" from such forms. If there are numerous errors on RF-7 and RF-8 such forms shall be returned to the county with a request that a new set of forms be prepared. From time to time the county committee will supplement and amend RF-7 and RF-8. All additions and corrections shall be accompanied by a memorandum from the county committee showing the reason for the changes. Check all additional sheets of RF-7 and RF-8 for duplications and for accuracy. If a correction is made on RF-7 or RF-8 after an application or computation sheet has been received in the State office, obtain such form and make the necessary corrections thereon.

III. CHECKING FORMS NCR-425, NCR-426, AND NCR-427 AGAINST RF-10

Upon receipt of computation sheets and applications from the county office, check the farm numbers or serial numbers of such forms against RF-10. Enter a check mark (✓) to the right of each number on RF-10 for which there is a form in the transmittal with a corresponding farm number or serial number.

a. If a form is received and the number thereof is not listed on RF-10, enter such number in section I of RF-10, correct the total on the last line of section I, and initial such correction. Prepare an RF-5 showing such correction.

b. If a farm number or serial number is listed on RF-10 and there is no form in the transmittal bearing such number, delete the number from RF-10, correct the total on the last line of section I of RF-10, and initial such correction. Prepare an RF-5 showing such correction.

c. If the State and county code has not been entered on a form, make such entry. If a farm number or serial number has not been entered on a form, or if such number is determined to be in error, correct such number if possible. Correct serial numbers may be obtained from RF-7 and RF-8, while correct farm numbers may be obtained from the listing sheet. If the correct farm number or serial number cannot be ascertained, prepare and attach RF-4.

IV. CHECKING FORMS NCR-425 AGAINST RF-7 AND RF-8

1. After a transmittal of farm computation sheets has been checked against the corresponding forms RF-10, check such forms against the forms RF-7 and RF-8 for the county to determine that the serial numbers, the names of the parties in interest, and the farm numbers on such forms agree with the corresponding data on forms RF-7 and RF-8.

a. If the serial number of a party in interest on a computation sheet does not agree with the serial number on RF-7 or RF-8 or if the serial number has not been entered on the computation sheet and the farm number on the computation sheet agrees with the farm

number on RF-7 or RF-8, enter on the computation sheet opposite the name of such party in interest the serial number on RF-7 or RF-8. Prepare RF-5 showing such correction and forward the RF-5 to the clearance unit. Do not attach such RF-5 to the computation sheet which was corrected.

b. If a serial number has not been entered on a computation sheet, or an "X" has been entered in the space provided for the serial number, determine whether such person's name appears on RF-7 or RF-8. If such person's name **does** appear on RF-7 or RF-8 and the farm number on the computation sheet agrees with the farm number opposite such person's name on RF-7 or one of the farm numbers on RF-8, enter the serial number shown on RF-7 or RF-8 for such person on the computation sheet. Prepare RF-5 showing the correction and forward the RF-5 to the clearance unit. Do not attach such RF-5 to the computation sheet which was corrected.

c. If neither a serial number nor an "X" has been entered on a computation sheet for a person, and such person's name **does not** appear on RF-7 or RF-8, prepare and attach RF-4 to such computation sheet.

d. If, for any serial number, the name on the computation sheet does not agree with the name on RF-7 or RF-8 and the farm number on the computation sheet agrees with the farm number on RF-7 or with one of the farm numbers on RF-8, prepare and attach RF-4 to such computation sheet and indicate thereon that there is a difference in names.

e. If there is a slight discrepancy between the name of a person as it appears on a computation sheet and as it appears on RF-7 or RF-8, and it is obvious that both names refer to one and the same person, correct the name on the computation sheet to agree with the name on the RF-7 or the RF-8. The following are examples of some of the differences in names which may be corrected.

COMPUTATION SHEET:	RF-7 OR RF-8:
Geo. Smith-----	George Smith.
George Smith-----	Geo. Smith.
John E. Jones-----	John Ezra Jones.
John Ezra Jones-----	John E. Jones.
Wm. C. Brown-----	Wm. Clarence Brown.
Wm. Clarence Brown-----	Wm. C. Brown.
Sam Bellman-----	Sam Belman.
Sam Belman-----	Sam Bellman.
Mrs. Sara Smith-----	Sarah Smith.
Jones and Smith, by John Smith, a partner.	Jones and Smith, a partnership.
R. Roe Estate, by John Doe, Adm.-----	John Doe, Adm. of the Est. of R. Roe, Dec.

When such correction is made, prepare RF-5 indicating such correction and forward the RF-5 to the clearance unit.

f. When it is determined that the name of a person, the farm number, and the serial number as shown on the computation sheet agree with the corresponding data on RF-7 or RF-8, enter a check mark (✓) on the RF-7 or RF-8 opposite the farm number of such computation sheet.

g. If an "S" appears opposite any serial number on RF-7 or RF-8, prepare and attach RF-4 to all computation sheets bearing such serial number.

PART XII. EXAMINATION OF FORMS

(Applicable in State offices only)

When an entry on a farm computation sheet or application is found to be incorrect and such error cannot be corrected in the State office, prepare and attach RF-4 to such form showing the nature of the error. Complete the check of all other entries on the form. When an entry is corrected in accordance with these instructions, the clerk making the correction shall prepare and attach RF-5, showing the nature of the correction. When an entry on any form is corrected in the State office the clerk making the correction shall correct all copies of the form and affix his initials thereto.

I. EXAMINATION OF FORMS NCR-425

1. Determine that the State and county code and farm number have been entered in the upper right-hand corner, in the spaces provided therefor. If any of such data are missing, obtain and enter such data.

2. Determine that the word "Yes" or the word "No" has been entered in the box provided therefor in the upper right-hand corner of the form.

3. Check the following entries on NCR-425 against the appropriate columns of NCR-409. The person in charge of the Statistics Section should be requested to furnish the column numbers of the columns of NCR-409 in which such entries may be found. If the data on NCR-425 do not agree with the data on NCR-409 and if the State committee feels that the data on NCR-409 are correct, the data on Forms NCR-425 shall be corrected to agree with the entries on NCR-409.

a. Section I:

(1) Check the acreage allotments on line 1, columns (b), (c), (d), (e), (f), (g), and (i) against the applicable columns of NCR-409.

(2) Check the yield figures on line 3, columns (b), (c), (d), (e), (f), and (h) against the applicable columns on NCR-409. Where the yields for any crop on a farm are not shown on NCR-409, the corn, wheat, or tobacco yield for the farm may be checked against the county check yield, the yield for cotton may be checked against the yield established for the farm for cotton marketing quotas, and the yield for potatoes as shown on the application may be assumed to be correct.

b. Section II:

(1) Check item 1 (b) against the applicable column on NCR-409.

4. After entries on NCR-425 have been checked against entries on NCR-409, make entries to the left of column (1) on NCR-409 as follows:

a. If RF-4 is not attached to NCR-425, enter the letters "O. K." in the column to the left of column (1) of NCR-409 on the line bearing the farm number of NCR-425. If the letters "O. K."

appear to the left of column (1) of NCR-409 opposite the farm number of NCR-425, determine whether such form is a duplicate. Suspend Form NCR-425 if such form is a duplicate.

5. If RF-4 is attached to NCR-425, determine whether the suspension is warranted. If the suspension is not warranted, remove and destroy the RF-4 on approval of the person in charge of the Examination Unit and enter "O. K." on NCR-409 to the left of the farm number on NCR-425.

6. Make the following determinations with respect to section I of NCR-425.

a. If entries have been made in column (b), determine that the farm is in the commercial corn-producing area.

b. If the letters "NA" have been entered in 1 (b) and the entry in 2 (b) is greater than 10.0, or if an allotment has been entered in 1 (b), determine that an entry has been made in 3 (b).

c. If there is an allotment in 1 (c) and the letters "NA" have not been entered, or if the letters "NA" have been entered in 1 (c) and the entry in 2 (c) exceeds the larger of 10.0 and the allotment, determine that an entry appears in 3 (c).

d. If entries have been made in column (d), determine that the name of the type of tobacco has been entered in the heading of such column and that the applicable rate of payment per pound has been entered below the name of the type of tobacco. The rates of payment are: \$0.01 for burley and cigar filler and binder, and \$0.012 for dark air-cured.

e. If an entry has been made in 1 (d) or 2 (d), determine that an entry appears in 3 (d).

f. If entries have been made in column (e), determine that the farm is in the commercial potato-producing area.

g. If item 2 (e) is greater than 3.0 acres or if an entry appears in 1 (e), determine that an entry appears in 3 (e).

h. If an entry appears in 1 (f) or 2 (f), determine that there is an entry in 3 (f).

i. If entries have been made in column (g), determine that the farm is in the commercial vegetable area.

7. Make the following determinations with respect to section II:

a. In the range combination area in South Dakota, determine that a rate (carried to four decimal places) has been entered in 3 (a) if an entry has been made in 3 (b), and that an entry has been made on line 3 to the left of such rate.

b. Determine that the entry in 4 (b) is equal to the entry in section I, item 1 (g).

c. Determine that the entry in 7 (b) is equal to the entry in section I, item 1 (j).

d. Determine that for every practice number shown on line 11 there is a number of units shown on line 12 and vice versa.

e. If the farm is not in the range combination area in South Dakota, determine that no entries have been made for soil-building practices numbers (13), (15), (16) and (17).

f. If the farm is in the range combination area in South Dakota, determine that no entries have been made for soil-building practice number (12).

g. If the farm is not in the restoration land area in Nebraska or South Dakota, determine that no entries have been made for soil-building practices numbers (23), (24), (26), (27), (30), (33), (34), and (36).

h. If the farm is in the restoration land area in Nebraska or South Dakota, determine that no entries have been made for soil-building practices numbers (18), (19), (21), and (22).

i. Determine that entries for practice number (47) have been made only with respect to farms in Butler, Dunklin, Mississippi, New Madrid, Pemiscot, Scott, and Stoddard Counties, Missouri, and Ross County, Ohio.

8. If the farm is not in the restoration land area, determine that no entries have been made in section III of NCR-425.

9. Make the following determinations with respect to section IV:

a. Determine that a serial number or an "X" has been entered above each person's name in section IV of NCR-425.

b. Determine that a percentage entry has been made on lines 1 to 8, inclusive, in column (e), (h), or (k) for each crop in column (a) for which an entry has been made on line 5 or line 8 in section I of NCR-425, and that an entry has been made on line 9, in column (e), (h), or (k) if there is an entry on line 13 of section II. If no entries have been made on lines 1 to 8, inclusive, or on line 9, in column (e), (h), or (k), determine that an entry has been made on line 11 in column (e), (h), or (k).

c. Determine that the sum of the percentage entries on each line is equal to 100 percent.

II. EXAMINATION OF APPLICATIONS

1. In States where applications are prepared in county offices, it will be necessary that the data on such forms be checked against the data on the corresponding farm computation sheets. In States where applications are prepared in State offices it will be necessary that the data on the originals of such forms be checked against the State office copies thereof.

2. Determine that every change or correction, other than changes or corrections pertaining to figures resulting from computations, has been initialed by the county committeeman who certified the form.

3. Determine that no deletion has been made in any of the printed matter on the application.

4. Determine that the word "yes" or the word "no" has been entered in answer to the questions regarding other farms and ranching units.

5. Determine that an acceptable signature has been entered by the applicant. The signature of the applicant should be in the same style as the printed name of the applicant. In any case where a correction has been made in the printed name of the applicant, such correction must be initialed by the county committeeman who certified the form. If the signature and printed name of the applicant are not identical but are sufficiently similar that it is reasonable to assume that they refer to one and the same person, the application may be accepted in view of the representation of the county committee that the person who has

signed as applicant is the person whose name has been printed on the application. If the applicant is a married woman, her signature must include her Christian name and middle initial, if any, instead of those of her husband, unless she is signing in a representative or fiduciary capacity, in which event her signature should be affixed in accordance with her letters of authority.

Requirements for signatures of individuals, cosigners, and sole proprietorships are set forth in section A of ACP-16.

6. If the signature of an applicant is that of a person acting in a representative or fiduciary capacity, such person should disclose in his signature the name of the principal for whom he is acting. In the case of an agent representing an estate or the heirs of an estate, his signature may be regarded as acceptable if followed by the words "Agent of the Estate of _____, deceased" or "Agent for the heirs of _____, deceased." Examples of acceptable signatures of persons acting in representative or fiduciary capacities are set forth in section B of ACP-16.

7. If the signature of an applicant was affixed by mark or in other than English script, determine that such signature has been witnessed by at least one disinterested person whose signature is in the original and handwritten.

8. Determine that there is an adequate mailing address for each applicant who signed the application.

9. Determine the style in which the name of the payee should appear on the check. If the applicant's signature is not in the style in which his name should appear on the check, print the applicant's name on a slip of paper and staple such slip of paper to the application over the printed name of the applicant, or wherever possible, bracket that portion of the printed name which should not appear on check.

10. Determine that a member of the county committee has signed the application and that a date has been entered opposite his signature. Suspend the application if the signature is that of the applicant.

11. Prepare and attach RF-4 to each application on which a set-off is shown unless such set-off is in favor of the Commodity Credit Corporation, Farm Credit Administration, or Farm Security Administration, or is in favor of the Agricultural Adjustment Administration because of a crop insurance premium advance or grant of aid.

12. Where two acreage allotments have been entered for any commodity in section II, line 1 of NCR-426, determine that a statement over the signature of a member of the county committee is attached explaining the issuance of the erroneous allotment. Determine from the statement attached that the erroneous allotment was issued prior to the completion of planting; that the correct acreage allotment was not issued prior to the completion of planting; and that the applicant relied upon the erroneous allotment in exceeding his correct acreage allotment.

13. The examination clerk who has completed the examination of a form should affix his initials at the bottom of the form unless the form is to be suspended, in which case the clerk should not initial the form but lieu thereof, he should sign RF-4 in the space provided for his signature, or if RF-4 has been signed by another clerk, only the initials of the examination clerk should be entered on RF-4.

III. REVIEW OF APPLICATIONS AND FORMS NCR-425

1. Review all suspended cases to determine whether the suspension is warranted. If the suspension of a case is unwarranted, remove the RF-4 and approve the case by initialing at the bottom of the form. If the suspension is warranted, initial the RF-4 below the signature of the clerk who made the suspension.

2. Review a sufficient number of cases which have not been suspended to insure accuracy.

PART XIII—SCHEDULING APPLICATIONS FOR PAYMENT

(Applicable in State offices only)

In addition to payments to applicants and payments to assignees, there will be scheduled in the Payment Schedule Unit in the regular flow of work, set-offs in favor of the Commodity Credit Corporation, Farm Credit Administration, Farm Security Administration; and set-offs and voucher reductions for grants of aid and for crop-insurance premium advances. All other types of set-offs will be handled in the Clearance Unit. The Payment Schedule Unit will also be vested with the responsibility of administering the provision of the agricultural conservation program relating to the \$10,000 limitation in payments.

I. CHECKING FOR \$10,000 LIMITATION IN PAYMENT

1. Examine the name on the application for payment and determine whether the applicant is an individual, partnership, or estate.

a. If the applicant is **other than an individual, partnership, or estate**, and the answers to the questions in the signature box indicate that the applicant has an interest in farms or ranching units in other States, prepare and attach RF-4 to the application.

b. If the answers to the questions in the signature box indicate that the applicant has an interest in farms or ranching units in other counties in the State or in a ranching unit in the same county and does not have an interest in farms or ranching units or turpentine places in other States.

(1) Examine the RF-14 file to determine whether an RF-14 has been prepared for the applicant. If RF-14 *has not* been prepared for the applicant, prepare RF-14 as follows:

(a) Enter in the upper right-hand corner, in the space provided therefor, the name of the applicant. The last name of the applicant shall be entered first, followed by the first name and the middle initial of the applicant.

(b) Enter in the upper right-hand corner, in the space provided therefor, the address of the applicant.

(c) Enter below the title of the form and preceding the words "Agricultural Conservation Program," the symbol "1940."

(d) Enter in column (a) the State and county code and serial number of the application for payment.

(e) Enter in column (b) the gross payment on the application. In the case of a single application, the gross payment is entered in section IV, item 3 (c) of NCR-426. In the case of a multiple application, the gross payment is entered in section II, item 3 (f) of NCR-427.

(f) If the amount of the gross payment is \$10,000 or less, enter such payment in column (c) of RF-14. If the amount of the gross payment is more than \$10,000 enter \$10,000 in column (c) of RF-14 and enter \$10,000 in section IV, item 3 (c) of NCR-426 if the application is a single or in section II, item 3 (f) of NCR-427 if the application is a multiple. Whenever the gross payment on an application is reduced because of the \$10,000 limitation, Form NCR-426 or NCR-427 shall be taken to the person in charge of the Computation Unit with a request that section IV of NCR-426 or section II of NCR-427 be recomputed.

(g) File Forms RF-14 in the Payment Schedule Unit in alphabetical order for the entire State.

(2) If RF-14 *has been* prepared for the applicant, proceed as follows:

(a) Enter in column (a) the State and county code and serial number of the application for payment.

(b) Enter in column (b) the gross payment on the application for payment.

(c) Add the amount of the gross payment on the application and the cumulative amount in column (c) of RF-14. If the result is \$10,000 or less, enter the result in column (c) of RF-14. If the result is more than \$10,000, enter \$10,000 in column (c) of RF-14 and subtract from \$10,000 the total of the gross payments previously approved to the applicant and enter the result in section IV, item 3 (c) of NCR-426 if the application is a single or in section II, item 3 (f) of NCR-427 if the application is a multiple. Form NCR-426 or NCR-427 shall be taken to the person in charge of the computation unit with a request that section IV of NCR-426 or section II of NCR-427 be recomputed.

(d) If column (c) of RF-14 prepared for the applicant indicates that a payment aggregating \$10,000 has already been approved for the applicant, prepare and attach RF-4 to the application indicating that the maximum payment under the 1940 Agricultural Conservation Program has already been approved for such applicant. Enter the serial number of such application in section II of RF-10.

(3) Where all or part of the gross payment due under an application cannot be made because of the \$10,000 limitation, prepare a statement in triplicate for the signature of the certifying officer, setting forth the fact that the gross payment under 1940 ACP application for payment -----

was reduced to \$----- because of the \$10,000 limitation. Attach the original of such statement to the original of the application for payment; attach the first copy of such statement to the State office copy of the application for payment; and refer the second copy of such statement to the Clearance Unit in order that it may be forwarded to the county office.

c. Upon receipt of a lot containing Forms NCR-426 or NCR-427 which were previously submitted to the General Accounting Preaudit Office, determine if RF-14 was prepared for the applicant. If RF-14 was prepared, make such changes as are necessary.

II. INSTRUCTIONS TO ADDING CLERKS

1. Obtain and verify the following totals which shall be entered on a slip of paper to be attached to RF-10:

a. The number of applications in the lot.

b. The number of payees for each lot. (In determining the number of payees, count the entries other than zero in column (d) of ACP-104, including any entry at the bottom of the form opposite the words "Treasurer of U. S.")

c. The total of the gross amounts for the lots. (Add the entries in section IV, item 3 (c) of Forms NCR-426 for single applications and section II, item 3 (f) of Forms NCR-427 for multiple applications.)

d. The total of the net payments for the lot. (Add the payments to applicants and assignees, and the set-offs in favor of governmental agencies.) Do not include deductions for 1940 grants of aid. Payments to applicants will be found in section IV, item 7 (c) of Form NCR-426 for single applications and in section II, item 7 (f) of Form NCR-427 for multiple applications. Payments to assignees and governmental agencies will be found in section IV, item 5 (c) or 6 (c) of Form NCR-426 for single applications and in section II, item 5 (f) or 6 (f) of Form NCR-427 for multiple applications.

e. The total of the deductions for 1940 grants of aid, for the lot. (Add the amounts in section IV, item 5 (c) or 6 (c) of Form NCR-426 and the amounts in section II, item 5 (f) or 6 (f) of Form NCR-427 for 1940 grants of aid.)

f. The total deduction for county association expenses for the lot. (Subtract from the gross payments for the lot the sum of the net payments for the lot and the deductions for 1940 grants of aid. Verify such amount by multiplying the gross payment for the lot by the applicable rate of deduction for county association expenses. If the amount obtained by the multiplication varies from the amount obtained by the subtraction by more than $\frac{1}{2}$ cent (\$.005) for each application in the lot, verify the computations on the applications for payment.)

2. Upon receipt of a set of Form ACP-22, accompanied by Forms ACP-104 and ACP-117, obtain totals for the "Form 1096" column of ACP-104 and for the columns entitled "Gross Amount," "Deduction," and "Net Payment Due" on ACP-22. If amounts have been entered in the "Deduction" column for 1940 grants of aid,

obtain separate totals for such column for county association expense deductions and 1940 grants of aid. Label all totals and attach the slip of paper to ACP-22.

III. INSTRUCTIONS TO TYPISTS

1. Upon receipt of a lot, prepare Form ACP-104 in quintuple (original on ACP-104 and four copies on ACP-104a) for each lot.

a. Enter in the upper right-hand corner in the space preceding the words "Agricultural Conservation Payments," the symbol "1940."

b. Enter in the space following the word "State" the name of the State shown on RF-10.

c. Enter in the space following the word "County" the name of the county shown on RF-10.

d. Enter the rate of deduction for county association expenses in the space provided therefor. This rate may be obtained from any application in the lot.

e. Enter in the space following the words "Administrative No.," the State and county code followed by the lot number shown on RF-10. For example, if the State and county code is 48-006 and the sheet number of RF-10 is 22, the administrative number will be 48-006-22.

f. Enter in the space following the words "Sheet No." the sheet number beginning with number 1 for the first sheet of ACP-104 for the lot. Enter in the space following the word "of" the total number of sheets to be prepared for the lot.

g. Enter in column (a) the serial number shown on the application. A serial number shall be entered for each payee or group of payees even though this may necessitate the repetition of a serial number.

h. If no deductions have been made on the application for an assignment or an indebtedness to an agency of the United States Government—

(1) Enter in column (b) the name and address of the applicant.

(2) Enter in column (d) the amount of payment to the applicant.

i. If deductions have been made on the application for an assignment—

(1) Enter in column (b) the name and address of the applicant.

(2) Enter in column (d) the amount of the payment to the applicant.

(3) Enter in column (b) below the name and address of the applicant, the name and address of the assignee.

(4) Enter in column (c) the name of the assignor.

(5) Enter in column (d) the amount of payment to the assignee.

j. If deductions have been made on the application because of an indebtedness of the Commodity Credit Corporation, Farm Credit Administration, or Farm Security Administration—

(1) Enter in column (b) the name and address of the applicant.

(2) Enter in column (d) the amount of the payment to the applicant.

(3) Enter in column (b), below the name and address of the applicant, the words "Treasurer of the United States, c/o (name of governmental agency), (address), Indebtedness of (name of debtor), Account No. (account number of debtor, if known)." The following is an example of the manner in which such set-offs will be scheduled:

"Treasurer of the United States,
c/o Farm Credit Administration,
176 East Fifth Street,
St. Paul, Minnesota,
Indebtedness of John Doe,
Account No. 12345."

If the set-off is being made pursuant to a request on Form AAA-372, the symbol "AAA-372" should be shown.

(4) Enter in column (d) opposite the words "Treasurer of the United States" the amount of the set-off.

k. If deductions have been made on the application because of a 1939 or 1940 crop insurance premium advance or a 1939 grant of aid—

(1) Enter the words "Form 1096" in the heading of the column to the left of column (d).

(2) Enter in column (b) the name and address of the applicant.

(3) Enter beneath the words "Form 1096" and on the same line on which the applicant's name is entered, the amount to be set off. The amounts to be set off shall be properly identified by footnotes such as "1939 CIP Adv.," "1940 CIP Adv." and "1939 Grant of Aid."

(4) Enter in column (d) the amount of the payment to the applicant, if any.

(5) Enter in column (b) beneath the name of the last payee in the lot, the words "Treasurer of U. S." Enter opposite such words in the "Form 1096" column the schedule number of the Form 1096 on which the set-offs are scheduled and enter in column (d) on the same line the total of all amounts listed in the "Form 1096" column.

l. If deductions have been made on the application because of a 1940 grant of aid—

(1) Enter in column (b) the name and address of the applicant.

(2) Enter in column (d) the amount of payment to the applicant. Enter zero (0) in column (d) if the entire payment is being used to liquidate the indebtedness.

m. Enter in column (d) on the last line of the last sheet in the lot to the right of the word "Total," the total of the entries in column (d).

2. After a set of Forms ACP-104 has been completed, prepare Form ACP-117 in triplicate (original on ACP-117 and two copies on ACP-117a) for the lot.

a. Enter in the second space in the upper right-hand corner of the form immediately following the words "Administrative No." the administrative number shown on ACP-104.

b. Enter in the space following the words "Prepared at", the name of the city and State in which the form is being prepared. For example, if the form is being prepared in the Ohio State office, enter the words "Columbus, Ohio."

c. Enter in the space to the right of the words "No. of applications" the number of applications in the lot.

d. Enter in the central part of the form below the words "THE UNITED STATES, Dr. To: Persons named on attached continuation sheet (payees)," the name of the first payee shown on the first sheet of ACP-104 for the lot. If more than one name has been entered on ACP-104, enter the phrase "et al." after the first name entered on ACP-117.

e. Enter in the first two spaces of the certification the numbers of the first and last pages of Forms ACP-104 in the set.

f. Enter in the space following the words "gross amounts aggregating" and following the dollar sign (\$), the gross payment for all applications in the lot covered by ACP-117. This amount will be shown on the slip of paper attached to the RF-10 for the lot.

g. Enter in the space following the words "Association expense at" in item (a) of the certification and on the line preceding the percentage sign (%) the rate of county association expense deduction. This entry may be obtained from ACP-104.

h. Enter in the space in item (a) of the certification immediately following the dollar sign (\$) the total amount of county association expense deduction for the lot. This amount may be obtained from the slip of paper attached to RF-10.

i. Enter on the line entitled "Grants of aid" in item (b) of the certification and immediately following the dollar sign (\$) the total amount of 1940 grants of aid for the lot. Such total may be obtained from the slip of paper attached to RF-10 for the lot.

j. Enter in the space following the words "that net payments aggregating" and after the dollar sign (\$), the amount of the net payment for the voucher. This amount will be the total for column (d) of ACP-104 for the lot.

k. Enter in the box to the left of the space for the signature of the certifying officer, in the space following the word "Payees," the total of the amounts in column (d) of ACP-104 exclusive of the amount on the last line opposite the words "Treasurer of U. S."

l. Enter in the box in the second space after the words "Form 1096," the total of the entries in the "Form 1096" column on ACP-104. This amount is shown in column (d) on the last line of ACP-104 opposite the words "Treasurer of U. S."

m. Enter in the third space, following the word "Total," the sum of the amounts following the words "Payees" and "Form 1096." This total should be the same as the total in column (d) of ACP-104.

n. Enter in the space following the word "Title" the title of the certifying officer, such as "Administrative Officer in Charge" or "Administrative Officer Acting in Charge."

o. Enter in the space following the word "Date" the date of preparation of the voucher.

3. After a set of Forms ACP-104 and ACP-117 have been completed, prepare Form ACP-22 in septuple (original and 6 copies) in accordance with the instructions in part III of APS-1.

4. After Forms ACP-104, ACP-117, and ACP-22 have been completed for all lots in the transmittal, prepare standard Form 1096 in nonuple (original and eight copies) if deductions have been made on any application for a 1939 grant of aid or a 1939 or 1940 crop insurance premium advance.

a. The entries in the heading of Form 1096 and the entries for bureau voucher numbers shall be made in accordance with the instructions in APS-1.

b. Enter in the column headed "Appropriation and/or fund to be credited," opposite the appropriate bureau voucher number, the symbol and title of the appropriation to be credited with the amount of the set-off. The appropriations to be credited are—

1939 grant of aid—

1202215(21).031 C&UALRDA,

1940 (AAA) (conservation payments).

1939 crop insurance premium advance—

1292215(21).031 C&UALRDA,

1939 (AAA) (conservation payments).

1940 crop insurance premium advance—

1202215(21).031 C&UALRDA,

1940 (AAA) (conservation payments).

The words "Treasurer of U. S." are not to be entered on Form 1096.

(1) If an appropriation is being credited because of set-offs for crop insurance premium advances or because of 1939 grants of aid, a reference such as "1939 CIP Adv." or "1939 grants of aid" shall be entered beneath the symbol and title of the appropriation.

(2) If an appropriation is being credited because of set-offs for both crop insurance premium advances and 1939 grants of aid, an identification of each of such items together with the amount set off for each shall be entered beneath the symbol and title of the appropriation.

c. Enter in the "Amount of deduction" column the amount to be credited to the appropriation the symbol and title of which is entered in the "Appropriation and/or fund to be credited" column.

d. Standard Form 1096 shall be completed in accordance with the instructions in APS-1.

e. If set-offs for more than one voucher are listed on one set of Form 1096, the symbol and title of each appropriation to be credited should be listed once. The amounts to be credited to such appropriation for each voucher shall be listed in voucher number order, below such appropriation, and the total amount to

be credited to the appropriation for all vouchers will be shown in the "Amount of deduction" column.

5. All Forms ACP-104, ACP-117, ACP-22, and 1096 shall be reviewed to insure accuracy.

IV. DISTRIBUTION OF FORMS

1. The original Form ACP-22 shall be referred to the State accountant to be stamped "Funds available" and thereafter the originals of ACP-117, ACP-22, and Form 1096 shall be signed by the certifying officer. When the forms have been signed, detach the second copy of each sheet of ACP-104 in the set, the second copy of each sheet of ACP-117 in the set, and the second copy of ACP-22 and forward such forms to the State accountant. If the lot consists of cases which were previously suspended by the General Accounting Office, the lot number will be greater than 500 and the original and one copy of a preaudit difference statement and the original and one copy of a reply thereto should be attached to each case. Remove the copies of the preaudit difference statements and copies of the replies thereto and forward them to the State accountant with the copies of ACP-104, ACP-117, and ACP-22.

2. Remove the carbon paper from all forms in the lot and withdraw the following forms for the General Accounting Preaudit Office.

- a. Form 1096 (original and four copies), including the copy marked "Forward to Control Accounts and Reports Section."
- b. Form ACP-22 (original and five copies).
- c. ACP-117 (original and one copy) for each lot covered by Form ACP-22.
- d. ACP-104 (original and three copies) for each lot covered by Form ACP-22.
- e. Originals of applications for payment, preaudit, difference statements, and replies thereto, if any, and related forms in each lot covered by Form ACP-22.
- f. Fasten all of such forms in each lot except Form ACP-22 and Form 1096, if any, by means of an Acco fastener or other comparable fastener.

3. When a copy of Form ACP-22 is returned from the Disbursing Office, forward such copy to the State accountant. The remaining copies of Form 1096 shall be distributed as set forth in APS-1.

PART XIV. MAINTAINING STATE OFFICE PROGRESS RECORD AND SUBMISSION OF PROGRESS REPORTS TO DIRECTOR OF NORTH CENTRAL REGION

(Applicable in State offices only)

I. STATE OFFICE PROGRESS RECORD

A record of the progress of the work in connection with the 1940 Agricultural Conservation Program shall be maintained on RF-1 for each agricultural conservation association in the State. Forms RF-9,

RF-10, and 1064 shall be used as posting media. All entries on RF-1 shall be made in black. If desired, RF-3 may be used in maintaining a record of the work released from one unit to another.

II. PROGRESS REPORTS

1. Form NCR-331 shall be prepared in duplicate three times each month. The first report shall cover the period of the first to the tenth, inclusive; the second report shall cover the period of the eleventh to the twentieth, inclusive; and the third report shall cover the remainder of the month. All reports must be mailed promptly at the close of business on the tenth, twentieth, and last day of the month unless one of such days falls on a Sunday or holiday, in which case the report shall be mailed at the close of business on the last working day of the period. If more than one program is being handled in the APS at the same time, the data for all of such programs shall be included, insofar as possible, on one NCR-331. An additional sheet of NCR-331 may be used if necessary. In order that the data to be included on NCR-331 for a period may be correct, it is suggested that a notation be made on RF-1, indicating the last data included for a period. If suspensions are made in connection with any lot, or if the cases in the lot are released to the General Accounting Preaudit Office after the data for such lot have been included on an NCR-331, care should be taken to reflect such suspensions and releases in subsequent reports. Form NCR-331 shall be prepared from RF-1 as follows:

- a. Enter in the upper right-hand corner the name of the State.
- b. Enter in the space provided beneath the title of the form the inclusive dates of the period covered.

c. Make entries in section I, columns (b) and (c) as follows:

(1) Enter on line 1, column (b), the number of Forms NCR-425 received from the county office during the period. Obtain this entry by adding the entries in column (c) for the period and subtracting therefrom the entries in column (d) of RF-1.

(2) Enter on line 2, column (b), the number of Forms NCR-425 suspended in the APS during the period. Obtain this entry by adding the entries in column (d) of RF-1 for the period.

(3) Make no entries in line 3, column (b).

(4) Enter on line 4, column (b), the number of Forms NCR-425 released to the GAPO during the period. Obtain this entry by adding the entries in column (f) of RF-1 for the period.

(5) Obtain the entries for lines 1, 2, and 4, column (c) by adding the entry in column (b) for the current period to the entry in column (c) for the previous period.

- d. Make entries in Section II, columns (j) and (k), as follows:
(Entries for lines 1 and 2, columns (j) and (k), will only be made in States where applications for payment are prepared in the State office.)

(1) Enter on line 1, column (j), the number of "payment" applications mailed to the county office during the

period. Obtain this entry from columns (h) and (i) of RF-1.

(2) Enter on line 2, column (j), the number of "no payment" applications mailed to the county office during the period. Obtain this entry from columns (j) and (k) of RF-1.

(3) Enter on line 3, column (j), the number of applications for payment received from the county office during the period. Obtain this entry by adding the entries in column (n) for the period and subtracting therefrom the entries in columns (o) and (r) of RF-1.

(4) Enter on line 4 the number of applications suspended in the APS during the period. Obtain this entry from column (o) of RF-1.

(5) Enter on line 5 the number of applications for payment released to the General Accounting Preaudit Office during the period. Obtain this entry by adding the entries in column (q) of RF-1 and subtracting therefrom the total of the entries in column (r) of RF-1.

(6) Enter on line 6 the number of applications suspended by the General Accounting Preaudit Office during the period. Obtain this entry by adding the entries in column (r) of RF-1.

(7) Make no entries on lines 7 and 8.

(8) Obtain the entries for lines 1 to 6, inclusive, column (k) by adding the entry in column (j) for the current period, and the entry in column (k) for the previous period.

e. Make entries in section III as follows:

(1) Enter on line 1 in columns (a) to (f), inclusive, the largest number of persons employed at any time during the period in the various units of the APS on all programs in connection with which NCR-331 is prepared. If a person was employed for a part of a period in one unit and for the balance of the period in another unit such person shall be considered as having been employed in both units. In order that an accurate record of the personnel employed in each unit may be obtained it may be advisable for the persons in charge of the various units to submit daily reports to the person in charge of the APS showing the number of persons employed during the day and the number of clerk hours worked by such persons in the unit.

(2) Enter on line 1, column (g) the largest number of persons employed in the APS during the period.

(3) Enter on line 2 the number of clerk-hours worked during the period in the various units. If the State office is performing work for the county office in connection with the preparation and computation of farm computation sheets and applications for payment the number of hours properly chargeable to the county association should be entered beneath the total hours worked in the unit. The hours properly chargeable to the county association shall be preceded by an asterisk.

(4) Enter on line 2, column (g) the total of the entries on line 2, columns (a) to (f), inclusive.

f. The original of NCR-331 shall be signed by the person in charge of the APS and by the chairman of the State committee and shall be forwarded to the director of the North Central Division.

PART XV. ADJUSTMENT OF REGISTER OF INDEBTEDNESS

In States where applications are prepared in the county office, the county office copy of the register of indebtedness will be adjusted by the county office at the time the names of applicants are checked against RF-12 and the entries for indebtedness are made on applications.

In States where applications are prepared in the State office, the county office copy of the register of indebtedness will be adjusted by the county office upon receipt of the county office copy of the application for payment from the State office.

In States where applications are prepared in the county office, the State office copy of the register of indebtedness will be adjusted at the time applications are checked against the register of indebtedness. In States where applications are prepared in the State office, the State office copy of the register of indebtedness will be adjusted at the time entries for indebtedness are made on applications.

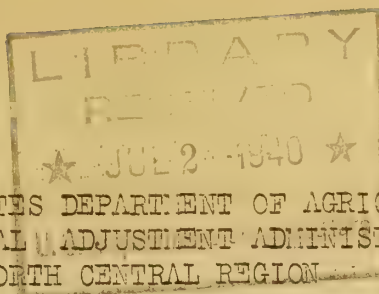
Since RF-12 will be used extensively in both State and county offices it is imperative that such form be kept current at all times. Any change in an applicant's payment after the register of indebtedness has been adjusted and any other changes which will affect the RF-12 for any person should be promptly made on both the State and county office copies. The State office should notify the county office of changes made on the register of indebtedness in the State office.

PART XVI. HANDLING OF SUSPENDED CASES

(Applicable in State offices only)

Suspended farm computation sheets and applications for payment and forms relating thereto will be handled under the 1940 Agricultural Conservation Program in the clearance unit in the State office in the same manner that comparable forms were handled under the 1939 Agricultural Conservation Program. However, in 1940 no notice shall be sent to the State accountant with regard to the amount of county association expenses which cannot be deducted on account of the \$10,000 limitation of payment.

Cases involving set-offs, other than set-offs for crop insurance premium advances and grants of aid, will be suspended to the clearance unit and scheduled in accordance with established procedure.



Issued June 14, 1940

UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL ADJUSTMENT ADMINISTRATION
 NORTH CENTRAL REGION

INSTRUCTIONS RELATIVE TO HANDLING FARM COMPUTATION SHEETS,
 APPLICATIONS FOR PAYMENT, AND RELATED FORMS UNDER THE
 1940 AGRICULTURAL CONSERVATION PROGRAM IN THE
 BOONE COUNTY OFFICE AND IN THE INDIANA STATE OFFICE.

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PART I. GENERAL

A. GENERAL INSTRUCTIONS.

The instructions contained herein shall be followed in the Boone County Office and in the APS in the Indiana State Office in handling applications and related forms under the 1940 Boone County Agricultural Conservation Program. The instructions contained in NCR-423 for the regular 1940 Agricultural Conservation Program shall be followed except for the changes and modifications indicated herein. All references to forms in NCR-423 shall be construed as references to the corresponding Boone County forms.

B. FORMS TO BE USED:

NCR-409 - Listing Sheet.....

NCR-417 - Farm Report.

NCR-425B - Farm Computation Sheet.

NCR-426B - Application for Payment for One Farm.

NCR-427B - Application for Payment for More Than One Farm.

RF-1 - Progress Record.

RF-2 - Report of Indebtedness.

RF-3 - Release of Lots and Suspended Cases.

RF-4 - Suspension Sheet.

RF-5 - Correction Sheet.

RF-6 - Replacement Form.

RF-7 - List of Persons Eligible to Execute an Application
for Payment with Respect to Only One Farm.

RF-8 - List of Persons Eligible to Execute an Application
for Payment with Respect to More Than One Farm.

RF-10 - Transmittal Sheet for Forms _____ (To State Office)

RF-11 - Notice of Adjustment Payment.

RF-12 - Record of Indebtedness.

RF-14 - Record of Payment.

ACP-22 - Schedule of Disbursement.

ACP-69 - Assignment Form.

ACP-104 - Public Voucher Agricultural Conservation Payments
(Continuation Sheet)

ACP-117 - Public Voucher 1940 Agricultural Conservation Payments.

Form 1096 - Schedule of Voucher Deductions.

PART II. PREPARATION OF LISTS OF NAMES FOR PERSONS
ELIGIBLE TO EXECUTE APPLICATIONS FOR PAYMENT.

Forms RF-7 and RF-8 will be prepared in Boone County in accordance with the instructions in Part II of NCR-423.

PART III. ENTRIES ON FARM COMPUTATION SHEETS.

A. GENERAL.

NCR-425B will be prepared from the data on NCR-409B, and NCR-417. If the farm was not operated in 1940 enter the word "IDLE" in column (a) of Section I, of NCR-425B.

B. ENTRIES ON NCR-425B.

1. Enter the farm number in the upper right-hand corner of the form. Obtain such farm number from NCR-417.
2. Enter the word "yes" or the word "no" in the box provided therefor at the top of NCR-425B.
 - a. Enter "yes" if a check mark (✓) appears in Section VI, line 1 of NCR-417 in the column headed "ACP".
 - b. Enter "no" if an entry does not appear in Section VI, line 1 of NCR-417 in the column headed "ACP", but an "X" appears on line 2 of such column.
 - c. If neither a check mark (✓) nor an "X" appears in the "ACP" column in Section VI of NCR-417, do not prepare an NCR-425B for the farm.
3. Make entries in Section I of NCR-425B as follows:
 - a. Column (b) - Corn.
 - (1) Obtain the entry for 1(b) from column (19) of NCR-409B.
 - (2) Obtain the entry for 2(b) from column (20) of NCR-409B. If the farm is designated on NCR-403 as a non-corn-allotment farm and is eligible to be so designated or if a zero (0) corn acreage allotment was established for the farm, enter the letters "NA" in 2(b) in lieu of the corn allotment.

- (3) Obtain the entry for 3(b) from column (21) if NCR-409B.
- (4) Obtain the entry for 4(b) from item 1(h) of Section IV of NCR-417.
- (5) Obtain the entry for 5(b) from column (22) of NCR-409B.

b. Column (c) - Wheat.

- (1) Obtain the entry for 1(c) from column (28) of NCR-409B.
- (2) Obtain the entry for 2(c) from column (29) of NCR-409B. If the farm is designated on NCR-403 or NCR-403W as a non-wheat-allotment farm, or if a zero (0) wheat acreage allotment was established for the farm, enter the letters "NA" in 2(c) and also enter the wheat allotment in 2(c) if the allotment is greater than 10 acres.
- (3) Obtain the entry for 3(c) from column (30) of NCR-409B.
- (4) Obtain the entry for 4(c) from item 2(h) of Section IV of NCR-417.
- (5) Obtain the entry for 5(c) from column (31) of NCR-409B.

c. Column (d) - Commercial Vegetables.

- (1) Obtain the entry for 2(d) from the appropriate column of NCR-409B.
- (2) Obtain the entry for 4(d) by adding the entries for potatoes and commercial vegetables in items 4(h) and 5(h) of Section IV of NCR-417.

d. Column (e) - General.

- (1) If the farm is designated on NCR-403 as a non-general-allotment farm, or if a zero (0) total soil-depleting acreage allotment was established for the farm, enter the letters "NA" in the left half of 2(e).
- (2) Obtain the entry for 3(e) from column (34) of NCR-409B.
- (3) Obtain the entry for 5(e) from column (13) of NCR-409B.

e. Column (f) - Total.

- (1) Obtain the entry for 1(f) from column (10) of NCR-409B.
- (2) Obtain the entry for 2(f) from column (11) of NCR-409B.
- (3) Obtain the entry for 3(f) from column (12) of NCR-409B.

- (4) Obtain the entry for 4(f) from item 9(h) of Section IV of NCR-417.
4. Make entries in Section II of NCR-425B as follows:
 - a. Obtain the entry for 1(b) from item 11(h) of Section IV of NCR-417.
 - b. Obtain the entry for 3(b) from item 10(h) of Section IV of NCR-417.
 - c. Obtain the entry for 4(b) from column (c) of Section III of NCR-417 opposite the letter "Y".
 - d. Obtain the entry for 5(b) from item 2(d) of Section I of NCR-425B.
 - e. Obtain the entry for 8(b) by adding the number of units entered in Section III, column (g) of NCR-417 for soil-building practice no. 20.
 - f. Enter in the spaces provided therefor in 10(a) the practice numbers of the soil-building practices carried out on the farm. Obtain such entries from Section III, column (f) of NCR-417.
 - g. Enter in 11(a) in the spaces below the practice numbers in 10(a) the number of units of such practices. Obtain such entries from Section III, column (g) of NCR-417.
 - h. Enter in 11(b) the total number of units of soil-building practices carried out on the farm. Obtain such entry on the "Total" line of column (g) of Section III of NCR-417.
5. Make entries in Section III of NCR-425B in accordance with the instructions in Section II, paragraph 6 of Part III of NCR-423.

PART IV. COMPUTATIONS OF FARM COMPUTATION SHEETS.

A. GENERAL.

1. All instructions in Part IV of NCR-423 relative to negative numbers, fractions, corrections, and ineligible farms shall be applicable in connection with the instructions contained herein for making computations on NCR-425B.

B. COMPUTATIONS ON NCR-425B.

1. Make computations with respect to Section I of NCR-425B as follows:
 - a. Column (b) - Corn

- (1) If the letters "NA" appear in 2(b) enter a dash (-) in 3(b), 6(b), 7(b), 8(b), 9(b), 10(b), and 11(b), and make no computation with respect to such items.
- (2) Verify 3(b) by subtracting 2(b) from 1(b). Determine that there is a zero (0) in 3(b) if 2(b) is equal to or greater than 1(b).
- (3) Obtain 6(b) by multiplying 5(b) by 0.20.
- (4) Obtain 7(b) by multiplying 3(b) by 6(b).
- (5) Obtain 8(b) by multiplying 5(b) by 0.04.
- (6) Obtain 9(b) by multiplying 2(b) by 8(b).
- (7) Obtain 10(b) by adding 7(b) and 9(b).
- (8) Obtain 11(b) by dividing 10(b) by 3(b). If 3(b) is zero (0) enter a dash (-) in 11(b).
- (9) Obtain 12(b) by multiplying 5(b) by 0.50.
- (10) Enter in 13(b) the smaller of the entries in 11(b) and 12(b). If there is a dash (-) in 11(b) transfer the entry from 12(b) to 13(b).
- (11) Obtain 14(b) by subtracting 2(b) from 4(b). If the letters "NA" appear in 2(b) obtain 14(b) by subtracting 10.0 from 4(b).
- (12) Obtain 15(b) by multiplying 13(b) by 14(b).

b. Column (c) - Wheat.

- (1) If the letters "NA" appear in 2(c) enter a dash (-) in 3(c), 6(c), 7(c), 8(c), 9(c), 10(c), and 11(c), and make no computation with respect to such items.
- (2) Verify 3(c) by subtracting 2(c) from 1(c). Determine that there is a zero (0) in 3(c) if 2(c) is equal to or greater than 1(c).
- (3) Obtain 6(c) by multiplying 5(c) by 0.20.
- (4) Obtain 7(c) by multiplying 3(c) by 6(c).
- (5) Obtain 8(c) by multiplying 5(c) by 0.03.
- (6) Obtain 9(c) by multiplying 2(c) by 8(c).
- (7) Obtain 10(c) by adding 7(c) and 9(c).

- (8) Obtain 11(c) by dividing 10(c) by 3(c). If the entry in 3(c) is zero (0) enter a dash (-) in 11(c).
- (9) Obtain 12(c) by multiplying 5(c) by 0.50.
- (10) Enter in 13(c) the smaller of the entries in 11(c) and 12(c). If there is a dash (-) in 11(c), transfer the entry from 12(c) to 13(c).
- (11) Obtain 14(c) by subtracting 2(c) from 4(c). If the letters "NA" appear in 2(c) obtain 14(c) by subtracting from 4(c) the larger of 10.0 acres and the allotment in 2(c), if any.
- (12) Obtain 15(c) by multiplying 13(c) by 14(c).

c. Column (d) - Commercial Vegetables.

- (1) Obtain 9(d) by multiplying 2(d) by \$1.50.
- (2) Obtain 14(d) by subtracting from 4(d) the larger of 2(d) and 1.0 acre.
- (3) Obtain 15(d) by multiplying 14(d) by \$20.00.

d. Column (e) - General.

- (1) If the letters "NA" appear in 2(e) enter a dash (-) in 3(e), 6(e), 7(e), 8(e), 9(e), 10(e), and 11(e), and make no computations with respect to such items.
- (2) If the letters "NA" have not been entered in 2(c), obtain 2(e) by subtracting from 2(f) the sum of the entries in 2(b), 2(c), and 2(d). If the letters "NA" have been entered in 2(c), obtain 2(e) by subtracting from 2(f) the sum of the entries in 2(b) and 2(d). Make such entry in 2(e) even though the letters "NA" also appear in 2(e).
- (3) Verify 3(e) by subtracting from 3(f) the sum of the entries in 3(b) and 3(c). Determine that there is a zero (0) in 3(e) if 3(f) is equal to the sum of 3(b) and 3(c).
- (4) Obtain 6(e) by multiplying 5(e) by \$4.00.
- (5) Obtain 7(e) by multiplying 3(c) by 6(c).
- (6) Obtain 8(c) by multiplying 5(c) by 0.50.
- (7) Obtain 9(c) by multiplying 2(e) by 8(c).
- (8) Obtain 10(e) by adding 7(c) and 9(c).

- (9) Obtain 11(e) by dividing 10(e) by 3(e). If the entry in 3(e) is zero (0) enter a dash (-) in 11(e).
- (10) Obtain 12(e) by multiplying 5(e) by \$8.00.
- (11) Enter in 13(e) the smaller of 11(e) and 12(e). If a dash (-) appears in 11(e) transfer the entry from 12(e) to 13(e).
- (12) If the letters "NA" have not been entered in 2(e), obtain 14(e) by subtracting from 4(f) the sum of the entries in 2(f), 14(b), 14(c), and 14(d). If the letters "NA" have been entered in 2(e), obtain 14(e) by subtracting from 4(f) the sum of 20.0 acres and the entries in 14(b), 14(c), and 14(d).
- (13) Obtain 15(e) by multiplying 13(c) by 14(e).

e. Column (f) - Total.

- (1) Verify 3(f) by subtracting 2(f) from 1(f). Determine that a zero (0) appears in 3(f) in 2(f) is equal to or greater than 1(f).

2. Make computations with respect to Section II as follows:

- a. Obtain 2(b) by subtracting from 1(b) the entry in Section I, item 2(f).
- b. Obtain 2(c) by multiplying 2(b) by 0.55.
- c. Obtain 3(c) by multiplying 3(b) by \$2.00.
- d. Obtain 4(c) by multiplying 4(b) by 0.20.
- e. Obtain 5(c) by multiplying 5(b) by 0.70.
- f. If the letters "NA" have been entered in item 2(e) of Section I, enter in 6(b) the allotment in item 2(e) of Section I. If the letters "NA" have not been entered in item 2(e) of Section I, enter a zero (0) in 6(b).
- g. Obtain 6(c) by multiplying 6(b) by \$1.10 and then by multiplying the result by the entry in item 5(c) of Section I. Do not round fractions until the final result has been obtained.
- h. Obtain 7(c) by adding 2(c), 3(c), 4(c), 5(c), and 6(c). If the sum of the entries in Section II, items 2(c) to 6(c), inclusive, plus the entries in Section I, items 10(b), 10(c), 9(d), and 10(e) is less than \$20.00, enter in item 7(c) of Section II the result obtained by subtracting from \$20.00 the sum of the entries in Section I, items 10(b), 10(c), 9(d), and 10(e).

- i. Obtain 8(c) by multiplying 8(b) by \$1.50. If 8(b) is greater than 20.0 enter \$30.00 in 8(c).
 - j. Obtain 9(c) by adding 7(c) and 8(c).
 - k. Determine that 11(b) is equal to the sum of the entries in the spaces in 11(a).
 - l. Obtain 11(c) by multiplying 11(b) by \$1.50.
 - m. Enter in 12(c) the smaller of the entries in 9(c) and 11(c).
3. If the word "Idle" has been entered in Section I, column (a) make no computations in Section III other than computations for soil-building practices. If the word "Idle" has not been entered in Section I make computations with respect to Section III as follows:
- a. Column (b) - Net Payment.
 - (1) Obtain 1(b) by subtracting from Section I, 10(b) the entry in Section I, 15(b).
 - (2) Obtain 2(b) by subtracting from Section I, 10(c) the entry in Section I, 15(c).
 - (3) Obtain 3(b) by subtracting from Section I, 9(d) the entry in Section I, 15(d).
 - (4) Obtain 4(b) by subtracting from Section I, 10(e) the entry in Section I, 15(e).
 - (5) Enter in 5(b) the entry in Section II, 12(c).
 - (6) Obtain 6(b) by adding the entries in 1(b), 2(b), 3(b), 4(b), and 5(b).
 - b. Column (c) - Net Deduction.
 - (1) Obtain 1(c) by subtracting from Section I, 15(b) the entry in Section I, 10(b).
 - (2) Obtain 2(c) by subtracting from Section I, 15(c) the entry in Section I, 10(c).
 - (3) Obtain 3(c) by subtracting from Section I, 15(d) the entry in Section I, 9(d).
 - (4) Obtain 4(c) by subtracting from Section I, 15(e) the entry in Section I, 10(e).
 - (5) Obtain 6(c) by adding the entries in 1(c), 2(c), 3(c), and 4(c).

c. Items 7(b) and 7(c).

- (1) Obtain 7(b) by subtracting from 6(b) the entry in 6(c).
- (2) Obtain 7(c) by subtracting from 6(c) the entry in 6(b).

d. Payments and deductions to applicants.

- (1) Obtain 1(d) by multiplying 1(b) by 1(e).
- (2) Obtain 1(f) by multiplying 1(c) by 1(e).
- (3) Obtain 1(g) by multiplying 1(b) by 1(h).
- (4) Obtain 1(i) by multiplying 1(c) by 1(h).
- (5) Obtain 1(j) by multiplying 1(b) by 1(k).
- (6) Obtain 1(l) by multiplying 1(c) by 1(k).
- (7) Obtain the entries for lines 2 to 5, inclusive, in columns (d), (f), (g), (i), (j), and (l) in the same manner as that employed in obtaining the entries for line 1.
- (8) Obtain 6(d), 6(f), 6(g), 6(i), 6(j), and 6(l) by adding the entries on lines 1 to 5, inclusive, in such columns.
- (9) Obtain 7(d) by subtracting from 6(d) the entry in 6(f).
- (10) Obtain 7(f) by subtracting from 6(f) the entry in 6(d).
- (11) Obtain 7(g) by subtracting from 6(g) the entry in 6(i).
- (12) Obtain 7(i) by subtracting from 6(i) the entry in 6(g).
- (13) Obtain 7(j) by subtracting from 6(j) the entry in 6(l).
- (14) Obtain 7(l) by subtracting from 6(l) the entry in 6(j).
- (15) If the division of payment with respect to a farm is the same for all crops and soil-building practices, there will be no percentage entries in columns (e), (h), and (k) except on line 7. In such cases it will not be necessary to obtain entries for lines 1 to 6, inclusive, in columns (d), (f), (g), (i), (j), and (l). For such cases, obtain 7(d), 7(g), and 7(j) by multiplying 7(b) by 7(e), 7(h), and 7(k), respectively, and obtain 7(f), 7(i), and 7(l) by multiplying 7(c) by 7(e), 7(h), and 7(k), respectively.
- (16) If not more than two persons have an interest in the farm

- (a) Obtain 8(d) by subtracting from 7(d) the entry in 7(i).
 - (b) Obtain 8(f) by subtracting from 7(f) the entry in 7(g).
 - (c) Obtain 8(g) by subtracting from 7(g) the entry in 7(f).
 - (d) Obtain 8(i) by subtracting from 7(i) the entry in 7(d).
- (17) If more than two persons have an interest in the farm and entries appear on line 7 only in the payment columns, or on line 7 only in the deduction columns for all persons, transfer the entries for each person from line 7 to line 8.
- (18) If more than two persons have an interest in the farm and entries appear on line 7 in both payment columns and deduction columns, proceed as follows:
- (a) If an entry has been made in 7(b), divide 7(b) by the sum of 7(d), 7(g), and 7(j). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 8(a). Obtain the entries for 8(d), 8(g), and 8(j) by multiplying 7(d), 7(g), and 7(j), respectively, by such factor.
 - (b) If an entry has been made in 7(c), divide 7(c) by the sum of 7(f), 7(i), and 7(l). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 8(a). Obtain the entries for 8(f), 8(i), and 8(l) by multiplying 7(f), 7(i), and 7(l), respectively, by such factor.

PART V. ENTRIES ON APPLICATIONS FOR PAYMENT

A. GENERAL

Except as provided herein, all instructions in Part V of NCR-423 relating to entries on applications shall be followed in making entries on Forms NCR-426B and NCR-427B.

B. ENTRIES ON APPLICATIONS.

1. Prepare NCR-426B as follows:

- a. Enter the serial number and farm number in the upper right-hand corner of the form. Obtain the serial number from Section III of NCR-425B and obtain the farm number from the upper right-hand corner of NCR-425B.

- b. Enter in the box provided therefor at the top of the form the word "Yes" or the word "No." This entry must be the same as the entry in the corresponding box at the top of NCR-425B.
 - c. Make entries in Section II as follows:
 - (1) Enter on lines 1, 2, 3, and 4 in columns (b), (c), (d), (e), and (f) the entries on lines 1, 2, 4, and 5, respectively, in the corresponding columns of NCR-425B.
 - (2) Enter on line 5 in the applicable columns, the applicants percentage shares. Obtain such entries from Section III of NCR-425B.
 - c. Make entries in Section III as follows:
 - (1) Obtain the entry for 1(b) from item 1(b) of Section II of NCR-425B.
 - (2) Obtain the entry for 2(b) from item 3(b) of Section II of NCR-425B.
 - (3) Obtain the entry for 3(b) from item 4(b) of Section II of NCR-425B.
 - (4) Obtain the entries for lines 4 and 5 from lines 10 and 11 of Section II of NCR-425B.
 - e. Make entries in Section IV as follows:
 - (1) Obtain the entry for 1(b) from Section III, line 8, column (f), (i), or (l) of NCR-425B or obtain the entry for 1(c) from line 8, column (d), (g), or (j), above whichever column the name of the applicant has been entered. If the word "No" has been entered in the box in the upper part of the form, enter zero (0) in item 1(c) of Section IV of NCR-426B.
 - (2) Print the name of the applicant in 7(a). Obtain such name from Section III of NCR-425B.
 - f. Make entries on lines 5 and 6 of Section IV on applications bearing serial numbers less than 7,000 in accordance with the instructions in Part VII of NCR-423. Make no entries on line 5 or 6 on Forms NCR-426B bearing serial numbers greater than 7,000.
2. Prepare NCR-427B in accordance with the instructions in Part V of NCR-423.

PART VI. COMPUTATIONS ON APPLICATIONS FOR PAYMENT.

All computations on Forms NCR-426B and NCR-427B shall be made in accordance with the instructions in Part VI of NCR-423.

PART VII. CASES INVOLVING SET-OFFS AND ASSIGNMENTS.

All cases involving set-offs and/or assignments shall be handled in accordance with the instructions in Part VII of NCR-423.

PART VIII. SIGNATURES OF APPLICANTS AND CERTIFICATION OF COUNTY COMMITTEE.

The instructions in Part VIII of NCR-423 shall be followed in obtaining signatures of applicants and certifications of the county committee on Forms NCR-426B and NCR-427B, except in Boone County the applicant will be required to furnish in Section V of NCR-426B or in Section III of NCR-427B the answer to only two questions instead of three.

PART IX. TRANSMITTAL OF FORMS.

The instructions contained in Part IX of NCR-423 shall be followed in transmitting forms from the county office to the State and from the State office to the county office.

PART X. HANDLING OF CASES INVOLVING UNDELIVERED CHECKS, LOST CHECKS, DECEASED OR INCOMPETENT APPLICANTS, CLAIMS AND REFUNDS.

These cases shall be handled in accordance with the instructions in NCR-323 issued in connection with the 1939 Agricultural Conservation Program.

PART XI. RECEIVING FORMS.

The instructions contained in Part XI of NCR-423 shall be followed in connection with the receipt and handling of forms from Boone County.

PART XII. EXAMINATION OF FORMS.

Except as provided herein, the instructions in Part XII of NCR-423 shall be as followed in the examination of farm computation sheets and applications from Boone County.

A. EXAMINATION OF NCR-425B.

1. Determine that the farm numbered has been entered in the upper right-hand corner of the form. Obtain and enter such number if it is missing.

2. Determine that the word "Yes" or the word "No" has been entered in the box provided therefor at the top of the form.
3. Check the following entries on NCR-425B against the appropriate columns of NCR-409B. If the data on NCR-425B do not agree with the corresponding data on NCR-409B and the State committee feels that the data on the listing sheet are correct, the data on NCR-425B may be corrected to agree with the listing sheet data.

a. Section I.

- (1) Check the corn base, wheat base, and total base against the corresponding data on NCR-409B.
- (2) Check the corn allotment, wheat allotment, commercial vegetable allotment, and total allotment against the corresponding data on NCR-409B.
- (3) Check the corn yield, the wheat yield and the productivity index against the corresponding data on NCR-409B.
- (4) If there is an entry in any column on line 1, 2, or 14, determine that there is also an entry on line 5 in such column.

b. After entries on NCR-425B have been checked against entries on NCR-409B, make entries to the left of column (1) of NCR-409B as follows:

- (1) If RF-4 is not attached to NCR-425B, enter the letters "OK" to the left of column (1) of NCR-409B on the line bearing the farm number of NCR-425B. If the letters "OK" already appear to the left of column (1) of NCR-409B, determine whether the NCR-425B is a duplicate. Suspend the NCR-425B if it is a duplicate.
- (2) If RF-4 is attached to NCR-425B, determine whether the suspension is warranted. If the suspension is not warranted, destroy the RF-4 and enter the letters "OK" on NCR-409B.

c. Make the following determinations with respect to Section III:

- (1) Determine that a serial number or an "X" has been entered above each person's name in Section IV of NCR-425B.
- (2) Determine that a percentage entry has been made on lines 1, 2, 3, 4, or 5 in columns (e), (h), or (k), if there is an entry on such line in column (b) or column (c). If no entries have been made on lines 1 to 5, inclusive, in columns (e), (h), or (k), determine that percentage entries have been made on line 7.

- (3) Determine that the sum of the percentage entries on each line is equal to 100 percent.

II. EXAMINATION OF APPLICATIONS.

Applications shall be examined in accordance with the instructions in Part XII of NCR-423.

PART XIII. SCHEDULING APPLICATIONS FOR PAYMENT.

The instructions in Part XIII of NCR-423 shall be followed in scheduling payments in connection with applications from Boone County.

PART XIV. MAINTAINING STATE OFFICE PROGRESS RECORD AND SUBMISSION OF PROGRESS REPORT TO DIRECTOR OF THE NORTH CENTRAL DIVISION.

The progress of the work in connection with the 1940 Agricultural Conservation Program in Boone County shall be reported three times each month on NCR-331 together with the reports on other programs handled in the Application for Payment Section. In addition to showing such data separately on NCR-331, the data for Boone County shall be combined with the data for the other counties in the State so that the report on NCR-331 for the 1940 Agricultural Conservation Program for the State of Indiana will show the data with respect to all counties in the State.

PART XV. ADJUSTMENT OF REGISTER OF INDEBTEDNESS.

The instructions in Part XV of NCR-423 shall be followed in making adjustments on the Register of Indebtedness.

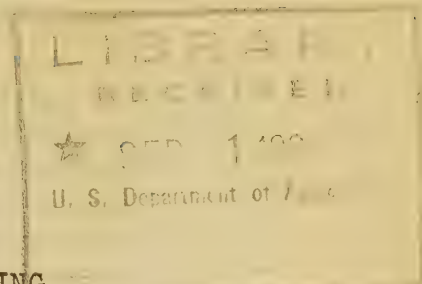
PART XVI. HANDLING SUSPENDED CASES.

The instructions in Part XVI of NCR-423 shall be followed in handling suspended cases from Boone County.



Issued August 8, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION



INSTRUCTIONS RELATIVE TO HANDLING CASES INVOLVING
ADVANCES BY THE SECRETARY OF AGRICULTURE FOR PAY-
MENT OF 1940 WHEAT CROP INSURANCE PREMIUMS.

PART I. GENERAL

An applicant who requests an advance for payment of wheat crop insurance premiums will be required, at the time he signs his application for insurance (FCI-12), to sign ACP-100, Revised (hereinafter referred to as ACP-100). The applicant will be given a copy of ACP-100 and the original and one copy will be forwarded to the State office with the application for insurance. The remaining copy will be retained in the county office. The amount of the advance will not be entered by the county office on ACP-100 at this time. At a later date the county office will be required to transmit to the State office a seeding report (FCI-19), as provided for in Sec. 52 of the Regulations. When the State office receives the seeding report, the correct amount of the advance will be determined and entered on the copies of ACP-100 in the State office. Thereafter, the State office will prepare RF-12, Record of Indebtedness, in duplicate and will forward the copy of such RF-12 to the county office. Upon receipt of such RF-12 the county office will enter on the county office copy of ACP-100 the correct amount of the advance and will file RF-12 in the Register of Indebtedness. The county office should also notify the applicant of the amount of the advance. Thereafter, the amount of the advance will be treated as an indebtedness to the United States Government.

PART II. ELIGIBILITY FOR ADVANCE

- A. Any person who has signed an application for wheat crop insurance (FCI-12) will be eligible for an advance from the Secretary of Agriculture to pay his crop insurance premium, provided:
1. The person applying for an advance properly executes ACP-100, thereby agreeing to participate in the 1940 Agricultural Conservation Program;
 2. The person's farm is of sufficient size and the past history of the farm is such that it may be reasonably expected, assuming payments to be in an amount equal to or greater than those made in connection with the 1939 Agricultural Conservation Program, that the amount of payment for the applicant under the 1940

Agricultural Conservation Program will be sufficient to cover the advance requested, or if the applicant is indebted to the United States or has made an assignment of his 1940 Agricultural Conservation payment, that the estimated payment under the 1940 Agricultural Conservation Program exceeds such indebtedness or assignment by an amount sufficient to repay the advance. Evidence of indebtedness to the United States can be ascertained from the Register of Indebtedness and evidence of assignments can be obtained from the ACP-69 file.

PART III. PREPARATION AND DISTRIBUTION OF FORM

- A. Purpose of form - ACP-100 is used as a request by an applicant for an advance by the Secretary of Agriculture to pay his wheat crop insurance premium.
- B. Preparation of form -
 1. Prepare ACP-100 in quadruplicate (original and three copies) for each application for insurance with respect to which an advance is requested. If a person has ten applications (FCI-12) and desires an advance for each of such applications, he must sign ten sets of ACP-100.
 2. Enter the State and county code and the crop insurance application number in the upper right-hand corner of the form. The application number may be entered when FCI-12 is listed on FCI-15.
 3. Print or type the name of the applicant in the space provided therefor. Such name must agree with the name of the applicant on FCI-12.
 4. Determine that the applicant's signature agrees with the printed or typed name.
 5. A member of the county committee shall sign in Part II of ACP-100 if the applicant is eligible for an advance (see Part II of this procedure), and shall enter the date. This date must agree with the date in paragraph 11 of FCI-12.
 6. Enter the number of the transmittal sheet (FCI-15) upon which the applicant's FCI-12 is listed.
 7. Do not make any entries at this time in the space following the words "Amount of advance approved _____." When the seeding report has reached the State office, the correct amount of the advance will be determined and will be entered by the State office on the original and

copy of ACP-100 which is in the State office. An RF-12 will be prepared in duplicate in the State office and the copy of such RF-12 will be forwarded to the county office. Upon receipt of such RF-12, enter the amount of the advance on the county office copy of ACP-100 in the space following the words "Amount of advance approved _____" and file the RF-12 in the Register of Indebtedness.

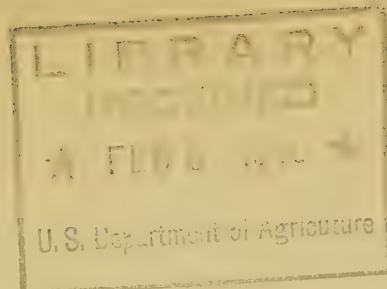
C. Distribution of form -

1. Original (white) - forward to State office for forwarding to Federal Crop Insurance Corporation.
2. Copy (green) - forward to State office for State office files.
3. Copy (yellow) - give to applicant.
4. Copy (salmon) - retain in county files.

PART IV. SET-OFFS FOR CROP INSURANCE ADVANCES

Set-offs for wheat crop insurance advances will be made against any payments due the applicant, including payments under all agricultural conservation programs, price adjustment programs, range conservation programs, indemnity payments, and any other payments found to be due such applicant under any program administered by the Department of Agriculture. Such set-offs will be made in accordance with the county office procedure in NCR-323(II) in the States of Illinois, Indiana, Iowa, Michigan, Minnesota, Nebraska, Ohio, and South Dakota, and in accordance with the State office procedure in NCR-State 308(I) in the States of Missouri and Wisconsin.

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7758
NCR-423 (CI) (ADV)
Supplement No. 1



Issued September 21, 1939.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING CASES INVOLVING
ADVANCES BY THE SECRETARY OF AGRICULTURE FOR PAYMENT
OF 1940 WHEAT CROP INSURANCE PREMIUMS

Supplement No. 1

NCR-423 (CI) (ADV), issued August 8, 1939, is amended as follows:

1. Part II, paragraph A, item 2 is amended by adding at the end thereof the following:

"In determining the eligibility of a person for an advance, no consideration shall be given to any governmental indebtedness arising out of an AAA-372 unless such AAA-372 indicates that the set-off is to be made from such person's payment under the 1940 Agricultural Conservation Program."

142 B
NCR-423L

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U.S. Department of Agriculture

Issued August 1, 1940

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL REGION

INSTRUCTIONS RELATIVE TO HANDLING FARM COMPUTATION
SHEETS, APPLICATIONS FOR PAYMENT, AND RELATED FORMS
UNDER THE 1940 AGRICULTURAL CONSERVATION PROGRAM IN
THE LICKING COUNTY OFFICE AND IN THE OHIO STATE OFFICE.

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PART I. GENERAL

A. GENERAL INSTRUCTIONS.

The instructions contained herein shall be followed in the Licking County Office and in the APS in the Ohio State Office in handling applications and related forms under the 1940 Licking County Agricultural Conservation Program. The instructions contained in NCR-423 for the regular 1940 Agricultural Conservation Program shall be followed except for the changes and modifications indicated herein. All references to forms in NCR-423 shall be construed as references to the corresponding Licking County forms.

B. FORMS TO BE USED.

- NCR-409 - Listing Sheet.
- NCR-417L - Farm Report.
- NCR-425L - Farm Computation Sheet.
- NCR-426L - Application for Payment for One Farm.
- NCR-427L - Application for Payment for More Than One Farm.
- RF-1 - Progress Record.
- RF-2 - Report of Indebtedness.
- RF-3 - Release of Lots and Suspended Cases.
- RF-4 - Suspension Sheet.
- RF-5 - Correction Sheet.
- RF-6 - Replacement Form.
- RF-7 - List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm.
- RF-8 - List of Persons Eligible to Execute an Application for Payment with Respect to More Than One Farm.
- RF-9 - Transmittal Sheet for Forms _____ (To County Office)
- RF-10 - Transmittal Sheet for Forms _____ (To State Office)
- RF-11 - Notice of Adjustment Payment.
- RF-12 - Record of Indebtedness.
- RF-14 - Record of Payment.
- ACP-22 - Schedule of Disbursement.
- ACP-69 - Assignment Form.
- ACP-104 - Public Voucher _____ Agricultural Conservation Payments
(Continuation Sheet)
- ACP-117 - Public Voucher 1940 Agricultural Conservation Payments.
- Form 1096 - Schedule of Voucher Deductions.

PART II. PREPARATION OF LISTS OF NAMES OF
PERSONS ELIGIBLE TO EXECUTE APPLICATIONS FOR PAYMENT

Forms RF-7 and RF-8 will be prepared in Licking County in accordance with the instructions in Part II of NCR-423.

PART III. ENTRIES ON FARM COMPUTATION SHEETS.

A. GENERAL.

NCR-425L will be prepared from the data on NCR-417L and NCR-325L. If the farm was not operated in 1940, enter the word "Idle" in Section I across lines 22 to 40.

B. ENTRIES ON NCR-425L.

1. Enter the township code and the 1940 farm number in the upper right-hand corner of the form. Obtain such data from the upper right-hand corner of NCR-417L. If the 1940 farm number on NCR-417L is followed by the letter "X" enter in parenthesis on NCR-425L, following the 1940 farm number, the 1939 farm number for the farm. The 1939 farm number is entered on NCR-417L (in parenthesis) immediately below the photo number in the upper right-hand corner of the form. Do not enter the 1939 farm number on NCR-425L if the 1940 farm number on NCR-417L is not followed by the letter "X". An "X" following the 1940 farm number on NCR-417L indicates that the 1940 farm and the 1939 farm are identical.
2. Enter the word "yes" or the word "no" in the box provided therefor at the top of NCR-425L.
 - a. Enter the word "yes" if a check mark (✓) appears in Section VI, line 1 of NCR-417L in the column headed "ACP."
 - b. Enter the word "no" if an entry does not appear in Section VI, line 1 of NCR-417L in the column headed "ACP" but an "X" appears on line 2 of such column.
 - c. If neither a check mark (✓) nor an "X" appears in the "ACP" column in Section VI of NCR-417L, do not prepare an NCR-425L for the farm.
3. Make entries in Section I of NCR-425L as follows:
 - a. If the 1940 farm number in the upper right-hand corner of NCR-425L is followed by the 1939 farm number, obtain the county office copy of NCR-325L which was prepared for such farm in 1939 and enter in 21(e) of NCR-425L the productivity balance value which appears in 42(e) of NCR-325L. Make no other entries in Section I, lines 1 through 21, inclusive. However, if there is not on file in the county office a copy of an NCR-325L which was approved in the State office, make entries on lines 1 through 20 in accordance with the instructions in the following paragraph b.
 - b. If the farm number in the upper right-hand corner of NCR-425L is not followed by the 1939 farm number, obtain data from NCR-317L or NCR-325L and make entries on lines 1 through 21, as follows:

- (1) Enter in column (a) the land use or land treatment codes. All land use or land treatment codes for the same fields should be entered on consecutive lines.
 - (2) Enter in column (b) the acres or units for each land use code. Encircle all entries which do not represent acres of cropland such as units of fertilizer, limestone, etc. Where the same field of cropland is listed more than once, encircle all entries for such field other than the first.
 - (3) Enter in column (c) the productivity factors. Obtain these factors from NCR-301L.
 - (4) Enter in column (f) the percent of slope for each field which has a minus productivity factor in column (c).
 - (5) Enter in 21(b) the 1939 cropland acreage. The entry in 21(b) must equal the sum of the unencircled entries in column (b), lines 1 through 19.
- c. Obtain data from NCR-417L and make entries on lines 22 through 42, inclusive, as follows:
- (1) Enter in column (a) the land use or land treatment codes. All land use and land treatment codes for the same fields should be entered on consecutive lines.
 - (2) Enter in column (b) the acres or units for each land use code. All acreage entries will be obtained from Section III, column (b) of NCR-417L and all units of fertilizer or limestone will be obtained from Section III, column (g) of NCR-417L. Before making entries from Section III, column (g) of NCR-417L determine that the number of units shown in such column is correct. If 50 percent or more of the cost in connection with the application of lime or fertilizer is borne by any State or Federal agency other than the Agricultural Adjustment Administration, determine that no units of such material are shown in column (g) and consequently none should be entered on NCR-425L. Likewise, if a State or Federal agency has contributed towards the cost of applying lime or fertilizer and such contribution is less than 50 percent of the cost of applying such material, determine that the number of units shown in column (g) is one-half of the total units of such material which were applied in 1940. Encircle all entries which do not represent cropland. Where the same field of cropland is listed more than once, encircle all entries for such field other than the first. Encircle all entries opposite which code 9a or 9b appears in column (a).
 - (3) Enter in column (c) the productivity factors. Obtain these factors from NCR-401L. If code 9a is entered in column (a)

the productivity factor to be entered in column (c) opposite such code shall be obtained by multiplying the slope in column (f) by $\div 0.03$. This factor shall be rounded to two decimal places. If code 9b is entered in column (a), obtain the productivity factors to be entered in column (c) opposite such code as follows:

- (a) For the encircled acreage in column (b) opposite code 9b which corresponds with an unencircled acreage in column (b) opposite code 2a, 2d, 2g, 5a to 5o, inclusive, 6b, 6c, or 6d, multiply the entry in column (f) by $\div 0.06$. This factor shall be rounded to two decimal places.
- (b) For the encircled acreage in column (b) opposite code 9b which corresponds with an unencircled acreage in column (b) opposite code 2b, 2c, 2e, 2f, or 2h, multiply the entry in column (f) by $\div 0.03$. This factor shall be rounded to two decimal places. For example, if a 20-acre field with a 5 percent slope is strip cropped on the contour with alternate strips of corn and wheat of equal width, entries would be made in columns (a), (b), and (c) as follows:

<u>Column (a)</u>	<u>Column (b)</u>	<u>Column (c)</u>
2a	10.0	-2.0
9b	<u>10.0</u>	$\div 0.3$
2b	10.0	-1.0
9b	<u>10.0</u>	$\div 0.15$

in this example, if alfalfa or any other positive value crops had been grown in alternate strips with the corn, code 9b would have been applicable only to the acreage devoted to corn since credit is given under code 9b for negative value crops only.

- (4) Enter in column (f) the percent of slope for every field. If code 9a or 9b is entered in column (a), be sure that the slope in column (f) is not less than 3 percent nor more than 24 percent.
- (5) Enter in 42(b) the 1940 cropland acreage. The entry in 42(b) must equal the sum of the unencircled entries in column (b), lines 22 through 40, inclusive.

4. Make entries in Section III of NCR-425L as follows:

- a. Enter in column (a) the practice numbers of the pasture land practices carried out. Obtain such entries from Section III, column (h) of NCR-417L. Use a separate line for each practice.

- b. Enter in column (b) the number of units of each practice carried out. Obtain such entries from Section III, column (g) of NCR-417L. In the case of fertilizing material, each 100 pounds shall constitute one unit and in the case of liming material each ton shall constitute one unit. If a portion or all of the labor, seed, or other materials used in carrying out any practice is furnished by a State or Federal agency, determine that the entry for such practice in Section III, column (g) of NCR-417L is correct before such entry is transferred to NCR-425L.
 - c. Enter in column (c) the rate per unit for each practice. Obtain such rates from Section VI of NCR-401L.
 - d. Enter in 7(d) the acreage of noncropland pasture. Obtain such entry from NCR-417L, Section III, column (b) opposite the letter "Y". Do not make any entry in 7(d) unless there are practices shown in column (a).
5. Make entries in Section IV as follows:
- a. Enter in item 1 the acreage of trees planted on the farm in 1940. Obtain such entry from Section III, column (g) of NCR-417L. If a portion or all of the labor or other material used in carrying out any tree planting practice is furnished by a State or Federal agency determine that the entry in column (g) is correct before it is transferred to NCR-425L.
6. Make entries in Section V as follows:
- a. Enter the name of each person whose name appears in Section I of NCR-417L and above the name of each person enter the serial number for such person which is shown on RF-7 or RF-8. If any person is not eligible to participate in the 1940 Licking County Agricultural Conservation Program, his name will not appear on RF-7 or RF-8 and no serial number will be available. In such case enter "xxx" in the space for the serial number. All names shall be entered in Section V in accordance with the instructions in Section II, paragraph 6 of Part III of NCR-423.
 - b. Where there are more than three persons who have an interest in the farm, additional Forms NCR-425L shall be used. The farm number shall be entered in the upper right-hand corner of the additional form. No entries shall be made in Sections I, II, III, and IV of such form.
 - c. Enter in columns (e), (h), and (k) the percentage shares of each person in the payments or deduction computed for the farm. Obtain such percentage entries from Section III of NCR-417L, from NCR-417B, or from ACP-95. If the percentage shares for a person in the cropland conserving payment, pasture land conserving payment,

and tree planting payment are the same, make no entries on line 1, 2, or 3, but enter such percentage share on line 5.

- d. If any person for whom a serial number has been entered, has made an assignment, enter on line 6 beneath the name of such person the name and address of the assignee and the unpaid amount of the assignment. Do not enter the data with respect to the assignment if Part III of ACP-69 has been executed or if Part II of the ACP-69 has not been executed. Complete instructions relating to assignments may be found in Part VII of NCR-423.

PART IV. COMPUTATIONS ON FARM COMPUTATION SHEETS.

A. GENERAL

Special consideration must be given to computations involving negative numbers. In no case shall any negative number be disregarded unless the instructions contained herein provide that such number is to be disregarded. In rounding fractions to the required number of decimal places, disregard all figures beyond two places to the right of the required number of decimal places. If the last two figures are 50 or less, disregard such figures but if such figures are 51 or more, add one unit to the preceding figure.

B. INSTRUCTIONS FOR MAKING COMPUTATIONS ON NCR-425L.

1. Make computations with respect to Section I as follows:

- a. Obtain entries for column (d) by multiplying each positive factor in column (c) by the entry on the same line in column (b). Round to one decimal place.
- b. Obtain entries for column (e) by multiplying each negative factor in column (c) by the entry on the same line in column (b). Round to one decimal place.
- c. Obtain entries for column (g) as follows:
 - (1) If the code in column (a) is other than 2b or 2c, obtain entries for column (g) by multiplying the entry in column (f) by 0.1.
 - (2) If the code in column (a) is 2b or 2c, make two entries in column (g) as follows:
 - (a) Enter the result obtained by multiplying the entry in column (f) by 0.1.
 - (b) Enter and encircle the amount obtained by multiplying the entry in column (f) by 0.05. Round to two decimal places.

- d. Obtain entries for column (h) by multiplying each entry in column (g) on a line on which a negative factor appears in column (c) by the entry in column (b). Round to one decimal place. Do not obtain an entry for column (h) for any line on which a circled entry appears in column (b). In cases where there are both a circled entry and an unencircled entry in column (g), use only the circled entry and disregard the unencircled entry.
 - e. Obtain entries for column (i) by multiplying each unencircled entry in column (g) by the entry on the same line in column (b). Round to one decimal place. Do not obtain an entry for column (i) for any line on which a circled entry appears in column (b).
 - f. Obtain 20(d) by adding the entries in 1(d) to 19(d), inclusive.
 - g. Obtain 20(e) by adding the entries in 1(e) to 19(e), inclusive.
 - h. Obtain 20(h) by adding the entries in 1(h) to 19(h), inclusive.
 - i. Obtain 41(d) by adding the entries in 22(d) to 40(d), inclusive.
 - j. Obtain 41(e) by adding the entries in 22(e) to 40(e), inclusive.
 - k. Obtain 41(h) by adding the entries in 22(h) to 40(h), inclusive.
 - l. Obtain 41(i) by adding the entries in 22(i) to 40(i), inclusive.
 - m. Obtain 21(h) by adding algebraically the entries in 20(d), 20(e), and 20(h).
 - n. Obtain 42(h) by adding algebraically the entries in 41(d), 41(e), and 41(h).
 - o. Obtain 21(e) by dividing 21(h) by 21(b). Round to two decimal places.
 - p. Obtain 42(e) by dividing 42(h) by 42(b). Round to two decimal places.
 - q. Obtain 42(i) by dividing 41(i) by 42(b). Round to two decimal places.
2. Make computations with respect to Section II as follows:
- a. Obtain item 1 by adding algebraically -0.70 and one-half of the entry in Section I, 42(i). Round to two decimal places.
 - b. Obtain item 2 by subtracting algebraically from the entry in Section I, 42(e), the entry in item 1 and multiplying such

difference by 100. If the result is a negative number, such number preceded by a minus sign shall be entered in item 2.

- c. Obtain item 3 by subtracting algebraically from $\neq 0.10$ the entry in item 1 and multiplying the difference by 100.
 - d. Enter in item 4 the smaller of items 2 and 3. If the entry in item 2 is a negative number, transfer such negative number to item 4.
 - e. Obtain item 5 by multiplying item 4 by \$0.015. Round to three decimal places. If the entry in item 4 is a negative number, the entry in item 5 will likewise by a negative number.
 - f. Obtain item 6 by multiplying item 5 by the entry in Section I, 42(b). Round to the nearest cent. If the entry in item 5 is a negative number, the entry in item 6 will likewise be a negative number.
 - g. Obtain item 7 by subtracting from Section I, 42(e) the entry in Section I, 21(e) and multiplying such difference by 100. If the result is a negative number, such number preceded by a minus sign shall be entered in item 7 and dashes (-) shall be entered in items 8, 9, and 10.
 - h. Enter in item 8 the entry in item 7 if it is less than 40, otherwise enter 40.
 - i. Obtain item 9 by multiplying item 8 by \$0.02.
 - j. Obtain item 10 by multiplying item 9 by the entry in Section I, 42(b). Round to the nearest cent.
3. Make computations with respect to Section III as follows:
- a. Obtain 1(d) through 5(d), inclusive, by multiplying each of the entries in column (b) on lines 1 through 5 by the entry on the same line in column (c).
 - b. Obtain 6(d) by adding the entries in 1(d) through 5(d).
 - c. Obtain 8(d) by multiplying 7(d) by \$0.50.
 - d. Enter in 9(d) the larger of 8(d) and \$3.00
 - e. Enter in 10(d) the smaller of 6(d) and 9(d).
4. Make computations with respect to Section IV as follows:
- a. Enter in item 2 the entry in item 1 unless such entry exceeds 4.0, in which case enter 4.0.

- b. Obtain item 3 by multiplying item 2 by \$7.50.
5. Make entries and computations with respect to Section V as follows:
- a. Obtain 1(b) as follows:
 - (1) If items 6 and 7 of Section II are both positive, enter the sum of items 6 and 10.
 - (2) If item 6 is positive and item 7 is negative, enter item 6.
 - (3) If item 6 is negative and item 7 is positive, enter item 10.
 - (4) If item 6 is negative and item 7 is negative, enter zero.
 - (5) If the word "idle" has been entered in Section I on lines 22 through 40, enter zero.
 - (6) If the word "no" appears in the box at the top of the form, enter zero.
 - b. Obtain 1(c) as follows:
 - (1) If items 6 and 7 of Section II are both positive or if either of such items is positive, enter zero.
 - (2) If items 6 and 7 of Section II are both negative, enter item 6. Make this entry even though the word "no" appears in the box in the upper part of the form.
 - c. Enter in 2(b) the entry in Section III, item 10(d). Enter zero if the word "no" appears in the box at the top of the form.
 - d. Enter in 3(b) the entry in Section IV, item 3. Enter zero if the word "no" appears in the box at the top of the form.
 - e. Obtain 4(b) by adding 1(b), 2(b), and 3(b).
 - f. Obtain the entries for columns (d), (g), and (j), lines 1, 2, and 3, by multiplying the entries in column (b) on such lines by the entries in columns (e), (h), and (k).
 - g. Obtain 1(f), 1(i), and 1(l) as follows:
 - (1) If there is a zero in 1(c), enter zero in 1(f), 1(i), and 1(l).
 - (2) If the serial number above an applicant's name is less than 7,000, enter zero in 1(f), 1(i), and 1(l), whichever is applicable.

- (3) If there is an entry in 1(c) other than zero and if the serial number above an applicant's name is greater than 7,000, obtain the entry for 1(f), 1(i), or 1(l) for such applicant by multiplying 1(c) by the entry on line 1, column (e), (h), or (k), whichever is applicable. If there is no entry on line 1 in column (e), (h), or (k) for such applicant, use the entry on line 5.
- h. Obtain 4(d), 4(g), and 4(j) by adding the entries on lines 1, 2, and 3 in such columns. However, if there are no entries on lines 1, 2, and 3 for an applicant but there is an entry on lines 5 in column (e), (h), or (k), obtain 4(d), 4(g), or 4(j) for such applicant by multiplying 4(b) by 5(e), 5(h), or 5(k), whichever is applicable.
- i. Obtain 5(d) by subtracting from 4(d) the entry in 1(f). Obtain 5(g) and 5(j) in a similar manner.
- j. Obtain 5(f) by subtracting from 1(f) the entry in 4(d). Obtain 5(i) and 5(l) in a similar manner.

PART V. ENTRIES ON APPLICATIONS FOR PAYMENT.

A. GENERAL.

Except as provided herein, all instructions in Part V of NCR-423 relating to applications shall be followed in making entries on Forms NCR-426L and NCR-427L.

B. ENTRIES ON APPLICATIONS.

1. Prepare NCR-426L as follows:

- a. Enter the serial number and farm number in the upper right-hand corner of the form. Obtain the farm number from the upper right-hand corner of NCR-425L and obtain the serial number from Section V of NCR-425L.
- b. Enter in the box provided therefor at the top of the form the word "yes" or the word "no." This entry must be the same as the entry in the corresponding box at the top of NCR-425L.
- c. Make entries in Section I as follows:
- (1) Obtain the entry for item 1 from NCR-425L, Section I, 21(e).
- (2) Obtain the entry for item 2 from NCR-425L, Section I, 42(b).
- (3) Obtain the entry for item 3 from NCR-425L, Section I, 42(e).

- (4) Obtain the entry for item 4 from NCR-425L, Section II, item 1.
- (5) Obtain the entry for item 5 from NCR-425L, Section III, 7(d).
- (6) Obtain the entry for item 6 from NCR-425L, Section IV, item 1.

d. Make entries in Section II as follows:

- (1) Obtain the entries for item 1 from NCR-425L, Section III, column (a).
- (2) Obtain the entries for item 2, from NCR-425L, Section III, column (b).

e. Make entries in Section III as follows:

- (1) Obtain the entry for item 1 from NCR-425L, Section V, line 1 or line 5, column (e), (h), or (k).
- (2) Obtain the entry for item 2 from NCR-425L, Section V, line 2 or line 5, column (e), (h), or (k).
- (3) Obtain the entry for item 3 from NCR-425L, Section V, line 3 or line 5, column (e), (h), or (k).

f. Make entries in Section IV as follows:

- (1) Obtain the entry for 1(b) from NCR-425L, Section V, line 5, column (f), (i), or (l), whichever is applicable. Obtain the entry for 1(c) from NCR-425L, Section V, line 5, column (d), (g), or (j), whichever is applicable. If the word "no" has been entered in the box in the upper part of the form, enter zero in item 1(c) of Section IV of NCR-426L.
- (2) Print the name of the applicant in 7(a). Obtain such name from Section V of NCR-425L.
- (3) Make entries on lines 5 and 6 of Section IV on applications bearing serial numbers less than 7,000 in accordance with the instructions in Part VII of NCR-423. Make no entries on line 5 or 6 of Forms NCR-426L bearing serial numbers greater than 7,000.

2. Prepare NCR-427L in accordance with the instructions in Part V of NCR-423.

PART VI. COMPUTATIONS ON APPLICATIONS FOR PAYMENT.

All computations on NCR-426L and NCR-427L shall be made in accordance with the instructions in Part VI of NCR-423.

PART VII. CASES INVOLVING SET-OFFS AND ASSIGNMENTS.

All cases involving set-offs and/or assignments shall be handled in accordance with the instructions in Part VII of NCR-423.

PART VIII. SIGNATURES OF APPLICANTS AND CERTIFICATION OF COUNTY COMMITTEE.

The instructions in Part VIII of NCR-423 shall be followed in obtaining signatures of applicants and certifications of the county committees on NCR-426L and NCR-427L.

PART IX. TRANSMITTAL OF FORMS.

The instructions contained in Part IX of NCR-423 shall be followed in transmitting forms from the county office to the State office and from the State office to the county office.

PART X. HANDLING OF CASES INVOLVING UNDERLIVERED CHECKS, LOST CHECKS, DECEASED OR INCOMPETENT APPLICANTS, CLAIMS AND REFUNDS

These cases shall be handled in accordance with the instructions in NCR-323 issued in connection with the 1939 Agricultural Conservation Program.

PART XI. RECEIVING FORMS.

The instructions contained in Part XI of NCR-423 shall be followed in connection with the receipt and handling of forms from Licking County. Upon receipt of Forms NCR-425L on which the 1940 farm number is followed by the 1939 farm number (in parenthesis), withdraw from the State office files the NCR-325L bearing the 1939 farm number and attach such forms together.

PART XII. EXAMINATION OF FORMS.

Except as provided herein the instructions in Part XII of NCR-423 shall be followed in the examination of farm computation sheets and applications from Licking County.

A. EXAMINATION OF NCR-425L.

1. Determine that the farm number has been entered in the upper right-hand corner of the form. Obtain and enter such number if it is missing.
2. Determine that the word "yes" or the word "no" has been entered in the box provided therefor at the top of the form.
3. If the farm number on NCR-425L is not followed by the 1939 farm number, check Section I as follows:
 - a. Determine that the productivity factors in column (c) are correct

for the land use codes entered in column (a).

- b. Determine that there is an entry in column (f) for every line from 22 to 40, inclusive, which has an unencircled entry in column (b) and for every line from 1 to 19, inclusive, which has an unencircled entry in column (b) and also a minus productivity factor in column (c).
- c. Determine that the slopes shown in column (f) on lines 22 through 40 are not inconsistent with those shown on lines 1 to 19, inclusive, for corresponding fields.
- d. Determine that the following codes have not been shown for the same field for 1939 and 1940, respectively.

<u>1939</u>	<u>1940</u>
3a	3c
3a	3d
3b	3b
3b	3d
3c	3b
3c	3c
3d	3b
3d	3c
3d	3d
3k	3m
3k	3n
3l	3l
3l	3n
3m	3l
3m	3m
3m	3l
3n	3m
3n	3n

- e. Determine that the entry in column (b) has been encircled if code 9a appears on the same line in column (a) and that there is an equivalent unencircled acreage in column (b) opposite which codes 2a, 2d, 2g, 5a to 5o, inclusive, 6b, 6c, or 6d appear in column (a). Verify the entry in column (c) opposite code 9a in accordance with the instructions in Part III, Section B, paragraph 3, subparagraph c, item (3) of this NCR-423L.
- f. Determine that the entry in column (b) has been encircled if code 9b appears on the same line in column (a), and that there is an equivalent unencircled acreage in column (b) opposite which codes 2a, 2b, 2c, 2d, 2e, 2f, 2g, 2h, 5a to 5o, inclusive, 6b, 6c, or 6d appear in column (a). Verify the entry in column (c)

opposite code 9b in accordance with the instructions in Part III, Section B, paragraph 3, subparagraph c, item (3) of this NCR-423L.

- g. Determine that the entry in column (f) is not less than 3 nor more than 24 on lines on which codes 9a or 9b appear in column (a).
 - h. Determine that the entry in 21(b) is equal to the sum of the unencircled entries in column (b) on lines 1 through 19 and that the entry in 42(b) is equal to the sum of the unencircled entries in column (b) on lines 22 through 40.
4. If the farm number on NCR-425L is followed by the 1939 farm number, check Section I as follows:
- a. Determine that there is attached to NCR-425L the State office copy of an NCR-325L bearing the 1939 farm number and that the entry in 21(e) of NCR-425L is the same as the entry in 42(e) of NCR-325L.
 - b. With respect to the 1940 data on lines 22 through 40 of NCR-425L, make the determination set forth in subparagraphs a to g, inclusive, of paragraph 3.
5. Make the following determinations with respect to Section III:
- a. Determine that the rates per unit in column (c) are correct for the practice numbers entered in column (a). Such rates are contained in Section VI of NCR-401L.
 - b. Determine that there is an entry in 7(d) if there are entries on lines 1 to 5.
6. Make the following determinations with respect to Section V:
- a. Determine that a serial number or "XXX" has been entered above each name.
 - b. Determine that for each applicant there is an entry in the percentage share column on line 1 or line 5.
 - c. If there are entries on lines 1 to 5 of Section III, determine that there are percentage entries on line 2 or on line 5 of Section V.
 - d. If there is an entry in item 1 of Section IV, determine that there are percentage entries on line 3 or line 5 of Section V.
 - e. Determine that the sum of the percentage entries in columns (e), (h), and (k) is equal to 100 percent on each line.

B. EXAMINATION OF APPLICATIONS.

Applications will be examined in accordance with the instructions in Part XII of NCR-423.

PART XIII. SCHEDULING APPLICATIONS FOR PAYMENT.

The instructions in Part XIII of NCR-423 shall be followed in scheduling payments in connection with applications from Licking County.

PART XIV. MAINTAINING STATE OFFICE PROGRESS RECORD AND SUBMISSION OF PROGRESS REPORT TO DIRECTOR OF NORTH CENTRAL DIVISION.

The progress of the work in connection with the 1940 Agricultural Conservation Program in Licking County shall be reported three times each month in columns (f) and (g) of NCR-331. In addition to showing such data in columns (f) and (g) the data for Licking County shall be combined with the data for the other counties in the State so that the report in column (j) and (k) of NCR-331 will show the data with respect to all counties in the State of Ohio.

PART XV. ADJUSTMENT OF REGISTER OF INDEBTEDNESS.

The instructions in Part XV of NCR-423 shall be followed in making adjustments on the Register of Indebtedness.

PART XVI. HANDLING SUSPENDED CASES.

The instructions in Part XVI of NCR-423 shall be followed in handling suspended cases from Licking County.

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